30

21

31

22

WHILE THE PRIMARY USE OF ICE SKATES ARE TO TRAVEL ON ICE,

THE FUNCTION OF THE GOOD ENHANCES, IN A SUBORDINATE WAY, 36 THE USE OF THE ICE SKATES BY ALLOWING THE WEARER TO TRAVEL

AND WALK ON VARIOUS SURFACES ASIDES FROM ICE, THEREBY

CHAPTER ARE TO BE CLASSIFIED WITH THOSE ARTICLES."

23

Services Agency Trontallers du Canada	DOUANES CA	ANADA	- HELEVE D	EIAILLE	DE RAJUS	SIEMENI [PROTÉGÉ (U	INE FOIS REMPLI)
1, limporter Name and Address - Nom et adresse de l'importateur		2. Trans	action NO Nº de	transaction				
						Busines	ss Numb	er
		3 GST A	legistration NO N	v⁴ de TPS	Nun	néro d'en	ntrepri	se
		4. Importe	er NO. l'importateur	5. Office N		al Transaction NO. la transaction origi		7. Y-A M D-J
				039				2016/05/27
9, Sub HDR NO. N® de		***************************************	11. Security NO.	- Nº de sécui	ilė			Page NO Nº de page
sous en téte			12. Country of O Pays d'origin		e of Export d'exportation	14. Tariff Treatm Traitement to		Date of Decision Date de la décision
								2021/03/03
			15. Direct Shipm Date d'expéd		16. Currency Co Code devise		ne Limit - Délai	
			Dale d'exped	mion directe	Code devise			

18. Lir Lig	ne ne ne				Desc Designat	cription - As Fa tion - Selon la	uled décision				2.4	20,	Special Authority Autorisation spéciale
21.	Classification No. Nº de classement	22 Tariff CD CD tarif	23. Quantify Quantifé		24. U - M			27. Rate of Customs duty Taux de droit de douane		E.T. Rate Taux T.A.	29. GST Rate Taux TPS	30.	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	32	Customs Duties Droits de douane	33.	SIMA Asse Cotisation o		34.	Excise Tax Taxe d'accise	35.	Vaue f Valeur p	or Tax our taxe		36. G9T TPS

21.	ADDING BORTABILITY MAND PRANCE OF TUSE AND MEETS THE 30. DEFINITION OF AN "ACCESSORY".
31	IN ACCORDANCE TO GIR 1 AND IN APPLICATION OF LEGAL NOTE 3 TO CHAPTER 95, TO ICE SKATES AND ARE CLASSIFIED WITH ICE SKATES UNDER
18. 19.	
21	(INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS
31.	AND SPADDLING POOLS; -ICE SKATES AND ROLLER SKATES, INCLUDING SKATING BOOTS WITH SKATES ATTACHED;ICE OR ROLLER SKATES ATTACHED TO BOOTS OR OTHER FOOTWEAR:ICE SKATES."
18. 19.	FOR FURTHER INQUIRIES, PLEASE CONTACT APPEALS OFFICER20 JESSICA.SHUM@CBSA-ASFC.GC.CA

27.

AMOUNTS PAYABLE ARE DUE UPON RECEIPT OF THIS NOTICE, NOTWITHSTANDING ANY PIREQUEST OR APPEAL, OTHER THAN THAT FOR SAWHICH SECURETY MAY BE AND HAS BEEN GIVEN. ANY AMOUNT WHICH REMAINS OUTSTANDING AFTER THE SPECIFIED DUE DATE WILL BE SUBJECT TO COLLECTION ACTIONS UNDER THE CUSTOMS ACT, PART V.1 -COLLECTIONS.

26.

24.

25.

MEME SI VOUS PRESENTEZ UNE AUTRE DEMANDE OU UN APPEL, TOUS LES SOMMES DUES SONT PAYABLES SUR RECEPTION DE CET AVIS, A MOINS QU'UNE GARANTIE SOIT DEPOSEE A CET EGARD OU SI UNE GARANTIE A DEJA ETE DEPOSEE. TOUT MONTANT OUI DEMEURE IMPAYE APRES LA DATE D'ECHEANCE SPECIFIEE, POURRA FAIRE L'OBJET DE MESURES DE RECOUVREMENT EN VERTU DE LA LOI SUR LES DOUANES, PARTIE V.1 -RECOUVREMENT.

THIS TIME LIMIT UP TO AN ADDITIONAL YEAR PURSUANT TO SECTION 67.1

OF THE CUSTOMS ACT.

18 EN VERTU DE L'ARTICLE 67 DE LA LOI SUR LES DOUANES, ON PEUT INTERJETER APPEL DE CETTE DECISION, EN PRESENTANT UN AVIS ECRIT AU PRESIDENT DE

21 L'AGENCE DES ES ERVECES FRONTABIERS DU CANADA ET AU SECRETAIRE DU TRIBUNAL CANADIEN DU COMMERCE EXTERIEUR, DANS LES 90 JOURS QUI SUIVENT LA DATE

31 DE CETTE NOTE 32 LE TCCE PEUT, EN PRESENCE DE CIRCONSTANCES

SINOTICE. THE CLTT MAY, IN EXCEPTIONAL CARCUMSTANCES & EXTEND

EXTRAORDINAIRES, PROROGER CE DELAI D'UNE ANNEE ADDITIONNELLE CONFORMEMENT A L'ARTICLE 67.1 DE LA LOI SUR LES DOUANES.

18.	19.								4	20.
21.		22.	23.	24.	25.	26.	27.	28.	29.	30.
31.		32	33.	***************************************		34.		35.		36,
L	**************************************									

1 Importer	Name and Address - No	m et adresse	de l'importateur				2. Transa	action NO Nº de	transactio	n					
															144
												A			
es o							3 GSTR	legistration NO N	√² de TPS			Busine			
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -											Num	éro d'e	entre	epris	e
- Therefore the state of the st							4. Importe Nº de l	er NO, l'importateur	5. Offic Nº d	e NO. le bureau	6. Origina Nº de li	l Transaction NO a transaction or). ginale	7.	Y-A M D-
·									03	95					2016/05/27
9 Sub	10. Broker / Agent - Co	ourtier / agent			****			11. Security NO.	- Nº de sé	curité	***************************************				Page NO Nº de pa
HDR NC Nº de sous)														4
en-tête								12. Country of Or Pays d'origin		lace of Ex		14. Tariff Treat			ate of Decision ate de la décision
								i cys a srigin		ой и охро	raction	, remotitions	too nem o		2021/03/03
	decondation and							15. Direct Shipm	ent Date	16. Cui	rency Cod	le 17. T	ime Limit	- Dėlai	
	NOTE OF THE PROPERTY OF THE PR							Date d'expéd	lition direct	te Co	de devise				Halfall and approximation of the filter
	Andrew City Control											+			
18.	19												20.		
Line Ligne						scription - As Pation - Selon la								Sp Auto	oecial Authority orisation spéciale
	lassification No.	22. Faulf CD CD tail	23 Quantity Quantité		24. U - M	25. VDF Code Code VD			orns duty de douane		T. Rate aux T.A.	29. GST Ra Taux TR			or Currency Conversion sion valeur pour change
31.	Value for Duty	32.	Customs Duties	33.	SIMA Ass	essment	34.	Excise Tax		35	Vau	e for Tax		36.	GST
	Valeur en douane		Droits de douane		Cotisation			Taxe d'accise	i i i i i i i i i i i i i i i i i i i	1		r pour taxe			TPS
					(Custon	ns D	uties/							
18.	19,			and the load ages	1	Droit	s de	Douan	е			and the same of the same of the	20.	and the second second	
CAN ALL ARMADIT COMMANDES AND ARROWS A COMMAND									,						
21.		22	23			3	1	ssment n de L	-	28.		29.	30.		
31.		32		33.		COCIS	34.	ii de b	MOT	35.				3€	
					1	Excise	e Ta	x/Taxe	ď'a	1	s e				
		14.								. I same and				and and	
	e gament e sametronom en em					Sub To	otal	/Total	par	rtie	1		aryana ara-		
18.	19.				,	GST/T	De						20.		
21.		22.	25.		24.	25.	26.	27.	-	28	······································	29.	30.		
						rotal									
31.		32		33	1	-4	34.			35.				3€	
					:	INTER	EST/	INTÉRÊ'	T						
					-	۱ ·			1-4-		,				
18.	19.							e to C au req	alexander de de la Maria		/		20.		
-01					•	LUCUL	au	ar red	act c	-110					
21.	A MINING THE STATE OF THE STATE	22	23.		24	25.	26.	27.		28.		29.	30.		
	MMEDIATE														
USTO	MS/TRAFF	C DE	PARTMENT	OR	CUS:	roms 1	BROK	ER/AGE	NT	35.				36.	
OTTE	3.CMT^37 T3	avên T	MD: 3011	GM 727	(TO 17)	À 170m		mpt/ta-	\F					1	
	ACTION IN E OU À VO								DE						
18	19.	/ T T/ TH /	CONTIEN	, mge	-14 .	LA DO	~ 1.111 L	Stands - representation on				***************************************	20.		
	CA SHUM	22.	23.	and the second s	24	25.	26	27.		28.		29.	30.		
TTAW.			policies and the comment of the comm		ONT	ARIO				O.E.				200	
Q AP	PEALS PRO	CESS	ING	33.			34.			35.				36.	

TRAITEMENT DES APPELS - AC

1. Importer Name and Address - Nom et adresse de l'importateur	2. Transaction NO - N ^s c	ie transaction		
	3. GST Registration NO	Nº de TPS	Business Nu Numéro d'entre	
	4. Importer NO. Nº de l'importateur	5. Office NO. Nº de bureau	6, Original Transaction NO. Nº de la transaction originale	7. Y-A M D-J
		0395		2016/05/27
9. Sub HDR NO. N*de sous	11. Security No	O N° de sécurité	And we can be an extended and the contract of	Page NO - Nº de page
en-téte	12. Country of Pays d'orig	Origin 13 Place of E jine Lieu d'exp		Date of Decision Date de la décision
				2021/03/03
	15. Direct Ship Date d'expa		urrency Code 17 Time Limit - ode devise	Délai (

18. Li Lig	19 ne ne				cription - As Ru tion - Selon la c					2	0.	Special Authority Autorisation spéciale
21.	Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantitý Quantité	 24. U - M	25. VDF Code Code VD	26. SIMA CD CD LMSI	27. Rate of Customs duty Taux de droit de douane	28	E.T. Rate Taux T.A	29. GST Rate Tayx TP3	30.	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Asse Cotisation of		34.	Excise Tax Taxe d'accise	35.		for Tax oour taxe		36 GST TPS

THE AMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX(HST) ABPLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:

- (A) CLAIMANTS WHO ARE NOT REGISTERED FOR THE GST/HST: A REBATE CHEQUE FOR THE APPLICABLE AMOUNT OF GST/HST WILL BE AUTOMATICALLY SENT TO YOU.

 (B) CLAIMANTS REGISTERED FOR THE GST/HST: THE GST/HST MAY BE CLAIMED AS AN INPUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE GENERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED SALES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS LONG AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS DETAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION.

 IF A REBATE HAS BEEN PAID TO YOU FOR ANSAMOUNT WHICH: HAS BEEN CLAIMED AS AN ITC, THE AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.
- A BALANCE OF LESS THAN \$2.00 OF GST/HST WILL NOT BE REFUNDED/REBATED.

LE MONTANT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONESEE (TVH) APPLICABLE A CE RAJUSTEMENT PEUT ETRE RECOUVERT DE LA MANIERE SUIVANTE :

25.

24

(A) LES DEMANDEURS QUI NE SONT PAS INSCRITS AUX FINS DE LA TPS/TVH : UN CHEQUE DE REMBOURSEMENT³² POUR LE MONTANT APPLICABLE DE TPS/TVH VOUS SERA AUTOMATIQUEMENT ENVOYE.

26

(B) LES DEMANDEURS QUI SONT INSCRITS AUX FINS DE LA TPS/TVH : LA TPS/TVH PEUT ETRE DEMANDEE COMME UN CREDIT DE TAXE SUR LES INTRANTS (CTI) SUR VOTRE PROCHAÎNE DECLARATION DE TPS/TVH. SINON, VOUS POUVEZ PRODUIRE AUPRES DE L'AGENCE DU REVENU DU CANADA LA DEMANDE GENERALE DE REMBOURSEMENT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS) / TAXE DE VENTE HARMONISEE (TVH) (FORMUMAIRE GST 189) POURVU QU'UN CREDIT DE TAXE SUR LES INTRANTS (CTI) N'AIT PAS ETE DEMANDE POUR CE MONTANT. VEUTLEZ JOINDRÉ CE RELEVE DETAILLE DE RAJUSTEMENT AINST QUE LES DOCUMENTS A L'APPUI DE VOTRE DEMANDE. SI VOUS AVEZ RECU UN REMBOURSEMENT POUR UN MONTANT QUI A ETE DEMANDE COMME UN CTI, LE MONTANT DOIT ETRE REMIS A L'AGENCE DES SERVICES FRONTALIERS DU CANADA.

Canad'ä

Canada Border
Services Agency

Agence des services
frontaliers du Canada

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT
DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

B

1. Import	er Name and Address - No	m et adresse	de l'importateur				2. Transad	otion NO Nº de tra	ansaction					•
						Facility of the Control of the Contr	3. GST Re	gistration NO N*	de TPS					
						CA-COCCO-COC	4. limportei Nª de l'i	r NO, importateur	5. Office Nº d	e NO. 6 e bureau	6. Original Ti Nº de la ti	ransaction NC ransaction orig). pinale	7. Y-A M D-J
9. Sub HDR N Nº de	10. Broker / Agent - C	ourher / agent					A Company	11. Security NO I	√º de sé	curité	annana di kasan na ang mananana an			Page NO № de page
scus en téte								12. Country of Orig Pays d'origine	in 13. P Li	lace of Exp eu d'export	ort 14 ation	4. Tariff Treath Traitement	nent tarifaire	Date of Decision Date de la décision
	A control control control control						The state of the s	15. Direct Shipmen Date d'expéditio	t Date on directi	16. Curre e Code	ency Code e devise	17. Ti	me Limil	r - Délai
16 Line Ligne	19.				Descri	iption - As Ri on - Selon la c	aled						20.	Special Authority Autorisation spéciale
21.	Classification No. Nº de classement	22. Tarrif CD CD lauf	23. Carantity Carantité	kon somoo. Kana ka	24. U - M	25. VDF Code	26. SIMA CE	27. D. Rate of Custom St. Taux de droit de	s duty	28. E. [*] Ta	T. Flate ux T.A.	29. GST Ra Taux TP	30. te 'S	
31.	Value for Duty Valeur en douane	32	Customs Duties Drotts de douane	33.	SIMA Assess Colisation de		34.	Excise Tax Taxe d'accise		35.	Vaue f Valeur p			36. GST TPS
18.	19.												20.	
21		22.	23.		24.	25.	26.	27.	ĺ	28.		29.	30.	
31	Marie Chang Michael Marie Chang Chan	32		33.			34.			35.				36.
18.	19.										and the same of		20.	Total Management of the Control of t
21.		22	23.	C. Chief and And and Referen	24.	25.	26.	27.		28.		29.	30.	
31.	FVIRH25mmb,mm	32.		33.			34.		u û Paser turke. ûn	35.		.A		36.
18	19.						7600 (AL-1980A), P			Sta Stance Stops Workshop in a conserva-		ann 1990 ann an Aire ann a	20.	
21		22	23.	ho a handahannan	24	26.	26	27.		28.		29.	30.	
31		32	A CONTRACTOR OF THE PROPERTY O	33			34.			35.	······································			36.
														The state of the s
18.	19												20.	
21.		22.	23.	anno constante de deserbito	24.	25.	26.	27.		28.		29.	30.	
31.		32.		33.			34.			35,				36



FEUILLE DE TRANSMISSION POUR MISE EN LIASSE

NO.					ESTAMPILLE
RAJUSTEMENT:	3				
		*			
NO. DE L'AGENT :	Jessica Shum				
NO. DE SECTION :	Recours				
DATE:	2021/03/01				
	Année / Mois / Jo	our			
TYPE DE RAJUS	<u> TEMENT</u>		RECETTES		
K14D s. 60/1	\checkmark		N/G/R		
			C/R		
			C / P	\checkmark	
			ANNULATION		
	TOTAL: \$ 2841.11				
MONTANT DU RAJUSTEMEN	Original Transaction # (B3)	Duty Refund Amount			
T:					

DÉTAILS DE DU RAJUSTEMENT : Décision s.60 pour rembourser l'argént à l'importateur à cause d'un changement de classement tariffaire.

	CSSA - Reference (I ASPC - Divulgation
Veuillez transférer à Annie Grenier après la mise en lot pour approbation.	· ·
Merci,	
Pour toute question veuillez me contacter :	
Jessica Shum Jessica.shum@cbsa-asfc.gc.ca	

Delivered via Email

Recourse Directorate Toronto Trade Appeals Unit 1 Front Street West, 3rd Floor Toronto, ON M5J 2X5

Attention:

Date: December 1, 2020

File Number: 20-0126

Subject: President of the Canada Border Services Agency Decision on Advance Ruling dispute

Dear

This notice represents a decision of the President of the Canada Border Services Agency (CBSA) under subsection 60(4) of the *Customs Act* in response to your dispute of an advance ruling, filed on April 3, 2020. The dispute was submitted to request a review of the advance ruling issued under TRS number concerning the tariff classification of the Steering Dampener

This decision replaces the original advance ruling issued under TRS number

Based on the information submitted, the Steering Dampener (the good) is classified under tariff classification 8708.99.99 with the benefits of tariff item 9961.00.00 (9961). This decision is rendered in accordance with General Interpretative Rule (GIR) 1.

The issue in this case is whether the good qualifies for the benefits of tariff item 9961.00.00. The Advance Ruling issued under TRS

did not address the Chapter 99 Special Classification Provision.



Description of the good:

The good in question is a steering stabilizer which is identified as a Steering Damper. It is a metal device acting as a horizontal shock absorber, and helps reduce vibrations that travel through the steering system to the driver. It is ideally suited for trucks, vans, and 4-wheel drive vehicles, and it increases control under all driving conditions by reducing steering shimmy and driver fatigue.

Tariff classification of the good within Chapters 1-97 of the Customs Tariff

Before determining whether the good falls within the terms of a Chapter 99 Special Classification Provision, the good must first be classified within Chapters 1- 97 of the *Customs Tariff* in accordance with note 3 to Chapter 99.

Note 3 to Chapter 99 states:

Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met.

You do not dispute the re-determination of tariff classification under a tariff item of Chapters 1 to 97, as per the previous decision under section 43.1 of the *Customs Act*, and agree that the good is classified under tariff classification 8708.99.99.99.

Tariff Item 9961.00.00 issue:

In order for the good to satisfy the requirements of tariff item 9961.00.00. (9961), it must meet the wording of the tariff item:

The following for use in the repair of road tractors for semi-trailers, motor vehicles principally designed for the transport of persons or goods, or fire fighting vehicles, and parts thereof:

Vacuum, hydraulic or air control assemblies, other than assemblies for spring brakes;

That is, in order to qualify for tariff item 9961, the good:

- (1) must be one of "the following"-Vacuum, hydraulic or air control assemblies, other than assemblies for spring brakes)
- (2) must be "for use in"

- (3) must be for use "in the repair of road tractors for semi-trailers, motor vehicles principally designed for the transport of persons or goods, or fire fighting vehicles, and parts thereof"
- (1) The goods included in criterion 1 have been the subject of a Canadian International Trade Tribunal (CITT) decision.

The CITT case Worldpac Canada Inc. AP-2016-039, dealt with similar goods:

- 9. The goods in issue consist of an upper mount, a dust tube, piston rod, seal assembly, oil chamber, piston/valving assembly, diaphragm, pressurized gas chamber and a lower mount.
- 10. Worldpac described the goods as falling into three categories:
 - (1) hydraulic or gas (air) shock absorbers;
 - (2) hydraulic shock strut assemblies; and
 - (3) hydraulic or gas (air) shock suspension kits consisting of shock absorbers, springs, spring plates, bushings, lock rings, nuts and spacers.

The CITT's view on "hydraulic control assemblies" was:

41. In summary, there is no question that the goods in issue constitute assemblies, or with respect to certain of the goods, that they are parts of said assemblies. It is beyond dispute that the goods employ hydraulics to accomplish their intended purpose. Moreover, based on the evidence of both expert witnesses, the purpose of the goods in issue is to exert control over the vehicle's springs, acting as a restraining or regulating force that prevents the vehicle's springs from rebounding uncontrollably. In light of the above, the Tribunal finds that the goods in issue are considered "hydraulic control assemblies" and parts thereof.

The good presently at issue is also a hydraulic control assembly and meets the requirement of being a "Vacuum, hydraulic or air control assemblies, other than assemblies for spring brakes;" therefore, the first requirement has been met.

(2) In order for goods to be "for use in" the following requirements have been established:

"For use in" is defined by subsection 2(1) of the Customs Tariff:

For use in, whenever it appears in a tariff item, in respect of goods classified in the tariff item, means that the goods must be wrought or incorporated into, or attached to, other goods referred to in that tariff item.

Jurisprudence has further explained the requirements for goods to satisfy the "for use in" criterion in that the goods:

- a) must be "for use in" to the goods referred to in the tariff item and
- b) must be physically connected and functionally joined to the goods listed in the provision.

The above jurisprudence is further supported by CBSA Memorandum D10-14-51 *Tariff Classification Policy: Tariff item 9948.00.00*, which provides:

- 3. With respect to the "attached to" aspect of the Customs Tariff definition of "for use in," the CITT has established that the term "attached to" requires that the article be "functionally joined" to a host good listed in 9948.
- 4. To satisfy the "functionally joined" standard, the article must be connected to the host good and must enhance, contribute to, or complement the function of that good or to provide the host good with additional capabilities. The connection may be physical, or in the case of the electronic transmission of data, wireless....

The good is connected to "motor vehicles principally designed for the transport of persons or goods" and therefore, the second requirement has been meet.

(3) The final criterion that the good must meet is that it be "for use in the repair of motor vehicles principally designed for the transport of persons or goods."

In CITT AP-2015-036 and AP-2016-001, dated February 27, 2017 for *Best Buy Canada Ltd.*, *P & F USA Inc.*, and *LG Electronics Canada Inc.*, the CITT held in part:

84. Furthermore, in the Tribunal's view, in order to establish that a good is actually "for use in" other goods referred to in a tariff item, an importer must adduce sufficient evidence to show, on the balance of probabilities, that the goods in issue have been or will in fact be used in the manner required by the tariff item...

Based on the product information including the website of the manufacturer of the good, the design, best use, marketing and distribution indicate that the good is for use in the repair of motor vehicles principally designed for the transport of persons or goods. ¹

Furthermore, with respect to the term "in the repair of," in *Fleetguard International Corporation*, AP-90-121 dated August 25, 1992, the CITT stated that "...the word "repair" need not be limited to a situation where something is broken." The decision includes, a dictionary definition to make clear, "the concept of restoring used goods to a serviceable condition: *to put something that is damaged, broken, or not working correctly, back into good condition or make it work again*:²

The CITT, in its decision in AP-90-121 further determined that the words "repair" and "maintenance" can be "used interchangeably."

¹ With respect to design, the good in issue is for use in motor vehicles. With respect to best use, marketing and distribution, the good in issue is for motor vehicle repair facilities, service stations, body shops, etc., to repair or replace parts similar or identical to the good.

² https://dictionary.cambridge.org/dictionary/english/repair

On the basis of the above reasons, the good meets the terms of the tariff item and thus qualifies for preferential tariff item 9961.00.00.

This decision revises the original advance ruling.

Since this is a favourable decision, you can retroactively apply it to previous importations of identical goods by submitting forms B2 under section 74 of the *Act* within the appropriate time limits. Please include a copy of this decision and/or reference the case number of this decision in the explanation field of the B2s.

This decision is based on the information available. Any changes to the material facts and circumstances on which this decision is based may impact on the validity of this decision.

To apply this decision to future importations of identical goods, the file number referenced in the top right corner of this letter should be quoted in either the description field of the B3 entry document or certificate of origin, or on the Canada Customs Invoice, as applicable.

You may appeal this decision to the Canadian International Trade Tribunal (CITT), under section 67 of the *Act*, by filing a written notice with both the CITT and the President of the CBSA within **90 days** from the date of this letter. You may obtain further information about the CITT process on its website at www.citt.gc.ca or by contacting the CITT at (613) 990-2452 or toll-free at 1-855-307-2488.

If you wish to appeal this decision, the addresses are:

Registrar Canadian International Trade Tribunal Standard Life Centre 333 Laurier Avenue West, 15th Floor Ottawa, ON K1A 0G7

Fax: (613) 990-2439

E-mail: citt-tcce@tribunal.gc.ca

President
Canada Border Services Agency
Recourse Directorate

333 North River Road Tower A, 11th floor Ottawa, ON K1A 0L8 Fax: (343) 291-7239

To avoid administrative monetary penalties and interest payments, you must account for future importations of same or similar goods in accordance with the terms of this decision until a decision on any further appeal is rendered. You are required to follow the procedures described in the Memorandum D11-6-6, "Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty, or Memorandum D11-6-7, Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency, whichever applies to your situation.

Please feel free to contact me if you have any questions concerning this decision.

ASFC - Divulgation en vertu de la loi sur l'Accès à l'inform

Yours truly,

Joe Salamon

Appeals Officer

Recourse Directorate, Finance and Corporate Management Branch

Canada Border Services Agency, Government of Canada

Joe.Salamon@cbsa-asfc.gc.ca

Ger Salaman

Telephone 416-973-1638

C.c.:

Agence des services frontaliers du Canada

PROTECTED B

Delive red by E-Mail

Recourse Directorate Toronto Trade Appeals Unit 1 Front Street West, 3rd Floor Toronto, Ontario M5J 2X5

> February 22, 2021 Recourse File # **20-0180-1 TRS**:

Subject: Notice of decision of the President of Canada Border Services Agency

This notice is a decision of the President of the Canada Border Services Agency (CBSA) under subsection 60(4) of the *Customs Act* (the *Act*). This notice is a response to your request for a review of an advance ruling, received on June 11, 2020. This request was submitted for the purpose of reviewing the advance ruling under file number

TRS number issued under subsection 43.1(1) of the *Act*.

The good in issue is the and is described as an all in one training shirt. It consists of a permanent chest and arm flotation attachment, in a short sleeved UPF-50 shirt that also protects children from the sun. The good features an adjustable back buckle for a secure fit and is designed for kids between the ages of 3-6 years old. Although the importer asserts the good is not a life jacket, it is intended to help children to float upright and lean forward to paddle.

Per the importer, the good is comprised of: 55% Polyester, 35% Expandable Polyethylene, 5% Spandex, 3% Polypropylene and 2% Polyoxymethylene.

I have reviewed the facts, relevant legislation, jurisprudence and your written representations. For the reasons that follow, the advance ruling has been revised as follows:



Importer BN and RM(S):	
Appeal File Number	20-0180-1
Original Ruling Number:	C-2020-000509
Classification Number:	6307.20.00.00
Effective Date:	May 28, 2020

Legal framework

Subsection 10(1) of the *Customs Tariff* provides that, subject to subsection 10(2), the classification of imported goods shall, unless otherwise provided, be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Canadian Rules set out in the schedule.

The General Rules comprise six rules. Classification begins with Rule 1, which provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the other rules.

Section 11 of the *Customs Tariff* provides that, in interpreting the headings and subheadings, regard shall be had to the Explanatory Notes to the Harmonized Commodity Description and Coding System, published by the World Customs Organization (WCO).

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

- 1. This Section does not cover:
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

Chapter 61

Articles of apparel and clothing accessories, knittedor crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 61.12 Track suits, ski suits and swimwear, knitted or crocheted.
 - Men's or boys' swimwear:

6112.31 - Of synthetic fibres

• • •

- Women's or girls' swimwear:

6112.41 - Of synthetic fibres

. . .

This heading includes:

• • •

(C) Swimwear ...

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

- 2.- Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or

. . .

GENERAL

This Chapter includes:

(1) Under headings $\underline{63.01}$ to $\underline{63.07}$ (sub-Chapter I) made up textile articles of any textile fabric ... **not** more specifically described in other Chapters of $\underline{\text{Section XI}}$ or elsewhere in the Nomenclature. ...

...

In particular, this sub-Chapter does not include:

. . .

(e) Articles of apparel and clothing accessories of Chapter 61 or 62.

63.07 – Other made up articles, including dress patterns.

```
6307.20 - Life-jackets and life-belts
```

This heading covers made up articles of any textile material which are **not included** more specifically in other headings of <u>Section XI</u> or elsewhere in the Nomenclature.

It includes, in particular:

. . .

2) Life-jackets and life-belts.

Chapter 95

Toys, games and sports requisites; parts and access ories thereof

Notes.

1.- This Chapter does not cover:

. . .

(e) ... sports clothing and special articles of apparel of textiles, of <u>Chapter 61</u> or <u>62</u>, whether or not incorporating incidentally protective components ...

GENERAL

...

Each of the headings of this Chapter also covers identifiable parts and accessories of articles of this Chapter which are suitable for use solely or principally therewith, and **provided** they are **not** articles excluded by Note 1 to this Chapter.

...

<u>95.06</u> – Articles and equipment for general physical exercise, gymnastics, athletics, others ports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.

9506.29 - Other

•••

This heading covers:

- (B) Requisites for other sports and outdoor games (other than toys presented in sets, or separately, of heading 95.03), e.g.:
 - (13) Protective equipment for sports or games, e.g., fencing masks and breast plates, elbow and knee pads, cricket pads, shin-guards, ice hockey pants with built-in guards and pads.
- (C) Swimming pools and paddling pools.

The heading excludes:

. . .

(e) Sports clothing of textiles, of <u>Chapter 61</u> or <u>62</u>, whether or not incorporating incidentally protective components...

Analysis

There are two exclusionary notes; one is found in the Section XI Notes and the other in legal Notes to Chapter 95. Section Note 1(t) establishes that goods of Chapter 95 cannot be classified in any chapter (50-63) within that Section. Similarly, per Note 1(e) of Chapter 95, goods of Chapter 61 cannot be classified in that chapter. As such, first consideration is to determine if the goods meet the terms of Chapter 95.

According to the Webster online dictionary, sports equipment is defined as "equipment needed to participate in a particular sport." The concept of equipment may be expanded upon to include the tools or materials, as well as the apparel, and gear needed to compete in a given sport. These items vary depending upon the sport, for example contrast what is needed to play ice hockey versus soccer. Further goods must be consider *requisites*, which according to the Merriam-Webster online dictionary are viewed as, "needed for a particular purpose: essential, necessary." The buoyancy support provided by the good is helpful, but not necessary or essential for a child to learn to swim.

The goods assist with learning a skill and are not primarily intended to prevent harm per se, and therefore not akin to the protective vest and do not meet the terms of Explanatory Notes (EN) B(13). Given that the good is neither required equipment to participate nor is its primary function to prevent harm while pursuing a sport, it does not meet the terms to be considered sports equipment of Chapter 95.

In considering the goods to be of Chapter 61, attention must be given to the wear-ability of the good. Of specific note is that the buoyant material is not removable and therefore forms a permanent feature of the good. The good does not form a full swimsuit and does not meet the description of swimwear as described in the EN to heading 61.12,

(C) Swimwear (knitted or crocheted one-piece or two-piece bathing costumes, swimming shorts and trunks, whether or not elastic).

Apparel is worn for reasons of decency, comfort and adornment. For example, a typical boy's swim apparel would consist of solely of swim trunks. A shirt designed to be buoyant does not fulfill the intent of swim apparel, nor does a shirt designed to provide sun protection. Therefore a good which is essentially a buoyancy device incorporated into a short sleeved UPF-50 sun shirt would not be considered a swimsuit.

ASFC - Divulgation en vertu de la loi sur l'Accès à l'info

It is insufficient to exclude the goods from consideration in heading 63.07 on the basis that the goods are not conceptually traditional "life jackets". Subheading 6307.20 references: *Life-jackets and life-belts*. The goods cannot be excluded from this heading because they are not referred to as life jackets. Notionally, like life-belts, the goods are considered personal flotation devices.

Canadian International Trade Tribunal (CITT) case AP-2009-019 looked at this specific concept.

36. The CBSA submitted a definition for "life jacket" from the Merriam-Webster OnLine Dictionary that defines a life jacket as "a life preserver in the form of a buoyant vest". 27 Canadian Tire did not dispute this definition. The CBSA also made reference to an online source that defined a PFD as follows: "A personal flotation device (abbreviated as PFD; also referred to as, lifejacket… etc.) is a device designed to assist a wearer, either conscious or unconscious, to keep afloat with his or her mouth and nose (airway) of his or her head's face above the water surface when in or on water. 28 Again, Canadian Tire did not dispute this definition.

It was further established by expert witness testimony, "that, **for the purpose of tariff classification**, a **life jacket and a PFD closely resemble each other and are the same goods** (emphasis added)..... the primary difference between a PFD and a life jacket is in the degree of buoyancy provided by each, a PFD generally providing less buoyancy than a life jacket. ³⁰ Both a PFD and a life jacket provide the same function of keeping a person afloat to prevent a person from drowning...."²

Additionally, in its decision, 2011 FCA 242, the Federal Court of Appeal, affirmed "that PFDs and life-jackets are functionally similar."³

Heading 63.07, "covers made up articles of any textile material which are **not included** more specifically in other headings of <u>Section XI</u> or elsewhere in the Nomenclature." Specifically included and named are life-jackets and life-belts. The goods at issue are similar in form and function as those named.

Decision

The goods are correctly classified under tariff classification 6307.20.00.00 in accordance with General Interpretative Rules (GIRs) 1 and 6; and the General Explanatory Notes to Chapter 63 and the *Explanatory Notes to heading* 63.07.

This decision revised the original advance ruling decision rendered by the CBSA on the notice issued pursuant to subsection 43.1(1) of the *Act*.

You may now retroactively apply this decision to previous importations of same and similar goods from the date of your original advance ruling (as identified above) by submitting B2 adjustment forms under section 74 of the *Customs Act* within the appropriate time limits. Please include a copy of this decision and the TRS number referenced in the top right corner of this letter as well as the file number of this decision in the explanation field of the B2s.

Page **5** of **6**

To avoid administrative monetary penalties and interest payments, you must account for importations of same and similar goods in accordance with the terms of this decision until any further appeal is disposed of. You may deal with such goods by following the procedures in Customs Memorandum <u>D11-6-6</u>, "Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty.

This decision is based on the information available. Any changes to the material facts and circumstances on which this decision is based may impact on the validity of this decision.

To apply this decision to future importations of same and similar goods, the file number and TRS number referenced in the top right corner of this letter should be quoted in either the description field of the B3 entry document, on the certificate of origin, or on the Canada Customs Invoice, as applicable.

Right to appeal

You may appeal this decision to the Canadian International Trade Tribunal (CITT), under section 67 of the *Act*, by filing a written notice to both the CITT and the President of the CBSA within **90 days** from the date of this decision. You may obtain further information about the CITT process on its website at www.citt.gc.ca or by contacting the CITT at 1-855-307-2488. If you wish to appeal this decision, the addresses are:

Registrar Canadian International Trade Tribunal 333 Laurier Avenue West, 15th Floor Ottawa, ON K1A 0G7 Fax: 613-990-2439

E-mail: citt-tcce@tribunal.gc.ca

President
Canada Border Services Agency
Recourse Directorate
Trade Litigation Unit
333 North River Road, Tower A, 11th floor
Ottawa, ON K1A 0L8

Fax: 343-291-7239

I trust this letter satisfactorily explains my decision. I remain available if you have any further questions or concerns.

Yours Truly,

Gina Giessmann Appeals Officer

Recourse Directorate, Finance and Corporate Management Branch

Canada Border Services Agency, Government of Canada

Gina.Giessmann@cbsa-asfc.gc.ca

Telephone: 431-276-3687

PROTECTED (WHEN COMPLETED) B
PROTÉGÉ (UNE FOIS REMPLI) Services Agency frontaliers du Canada DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT 1. Importer Name and Address - Nom et adresse de l'importateur 2. Transaction NO. - Nº de transaction Business Number 3. GST Registration NO. - Nº de TPS Numéro d'entreprise 4. Importer NO. Nº de l'importateur 5. Office NO. Nº de bureau 6. Original Transaction NO. Nº de la transaction originale 7. Y-A M D-J 0440 2019/08/06 9. Sub HDR NO. Nº de sous en-téte 10. Broker / Agent - Courtier / agent 11. Security NO. - Nº de sécurité Page NO. - Nº de page 1 12. Country of Origin 13. Place of Export Pays d'origine Lieu d'exportation 14. Tariff Treatment Traitement tarifaire Date of Decision Date de la décision CL02 2021/02/01 01

								15. Direct Shipm Date d'expéd	ition directe	Code o	devise		ime Limit -	Delai	8
								07	25		USD				Maria de la constanta de la co
	19.												20.		
	ine gne			D		ption - As Ru n - Selon la d							120.		ecial Authority risation spéciale
21.	Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24		25. VDF Code Code VD	26. SIMA CD CD LMSI		oms duty de douane	E.T.		29. GST Ra Taux Ti	30, ate PS		or Currency Conversio sion valeur pour chang
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane		AA Assessi tisation de l		34.	Excise Tax Taxe d'accise		35.	Value for Valeur pou			36.	GST TPS
	10	70.00													
18. O (0 1												20		
21.		22. 9907	23. 18800	24		25. M 013	26.	27.	2	3.	.00	29. 05:	.30. 9		
31.		32.	.00	33. 3	i i	.0	34.	···i	.00	35.	an ann an deire an an deire der de de der de			.36.	.00
8.	Duties/Dr			A/LMS		Ex		e/Acci	se		ST/T		.20.		Fotal +000.00
	19. +000	0.00		A/LMS	,	Ex				+(000.0		20.		
21.	19. +000 I	0.00 The NO THE ORO A CONCI	+00 Dp. 20-023 BANIC APE	A/LMS 00.00 35-1 PLE P	UREI	E CON	+00 CENI	OO.OO ZAPPE TRATE (LEAN	AL 2	+(Es ai	THI	29. E G OG	30. OD S) BIC	ARI 36.	+000.00
18.	19. +000 E	O.00 FIRE NO FIRE ORO A CONCI ACID. T	+00 Da 20-023 SANIC APE ENTRATE C THE PROCE OKING ORG	A/LMS 00.00 35-1 PLE P CONSI ESSIN	UREI STIN G OI	E CON NG OF F THE PLES,	+00 CENT GHI GOO THE	2APPE TRATE LEAN DDS IN	AL 2 APPLI CLUDI KAGII	+(ES Al ES PI NG II	(THI ND AS EELII N 55	29. E GOO SCOR! NG, G	30. ODS) BIC CORI LON	ARI 36. NG	+000.00 E
21.	19. +000 F 7 7 7 19.	FILE NOTHE ORGANICIO. TAND COMMETALLI	+00 20-023 ANIC APE ENTRATE C THE PROCE OKING ORG IC DRUMS GENERAL	A/LMS 00.00 35-1 PLE P CONSI ESSIN GANIC FOR RULE	URES STIN G OF SAPI SHIP	E CON NG OF F THE PLES, PMENT THE G	CENT GOODS	ZAPPE FRATE LEAN DDS IN EN PAC N ACCO	AL 2 APPLI CLUDI KAGII RDANO CORRI	+(ES AI ES PI NG II CE WI ECTLY	(THI ND AS EELII N 55	29. E GOO SCORI NG, O GALI RULE	30. ODS) BIC CORI LON 1 A	ARI 36. NG	+000.00 E
21.	19. +000 II II II II II II II	FILE NO FILE NO CONCERNO COO METALLING COO THE 2007.99	+00 DE 20-023 GANIC APE ENTRATE OF THE PROCE OKING ORG IC DRUMS GENERAL D.90.93 (ORTER PE	A/LMS 00.00 35-1 PLE P CONSI ESSIN GANIC FOR RULE (2020 ROVIE	PUREI STIN G OF SAPI SHII S, T	E CON NG OF F THE PLES, PMENT THE G AS OT	CENT GOO THE OODS HER	ZAPPE FRATE LEAN DDS IN EN PAC V ACCO S ARE FRUIT	AL 2 APPLI CLUDI KAGII RDANG CORRI PURI	+(ES AI ES PI NG II CE W ECTLY EE. FATIO	(THI ND AS EELII N 55 ITH I	29. E GOO SCORI NG, G GAL: RULE ASSII	ODS) BIC CORI LON 1 A F4ED	ARI 36. NG ND (TRA)	+000.00 E
21.	19. +000 II II II 19. C	FILE NOTE OF THE IMPORTAGE OF THE IMPORT	+00 DE 20-023 GANIC APPENTRATE OF THE PROCE DKING ORG IC DRUMS GENERAL 9.90.93	A/LMS 00.00 35-1 PLE P CONSI ESSIN GANIC FOR RULE (2020 ROVID	UREE STIN G OF SAPI SHII SHII SHII SHII SHII SHII SHII SH	E CON NG OF F THE PLES, PMENT THE G AS OT SUPPO MEET	CENT GOODS HER RTIN THE	ZAPPE FRATE LEAN DDS IN EN PAC N ACCO S ARE FRUIT NG DOC TERMS	AL 2 APPLI CLUDI KAGII RDANG CORRI PURI UMENT	+(ES AI ES PI NG II CE W ECTL EE. FATIC HEAD	(THI) ND AS EELII N 55 ITH I Y CLA ON TO	29. E GOO SCORI NG, O GALI RULE ASSI 20.00	30. ODS) BIC CORI LON 1 A F4ED MONS 7. B	ARI 36. NG ND TRA: ASEI	+000.00 E
21.	19. +000	FILE NO PHE ORGAND COOMETALLS OF THE 2007.99 PHE IMPORTAL SOOTHE SEVERACES	+00 20-023 ANIC APP ENTRATE OF THE PROCE OKING ORG CO DRUMS GENERAL 9.90.93 (PORTER PR TRATE THE INFORMAT PROCESSI JES AND (A/LMS 00.00 35-1 PLE P CONSI ESSIN GANIC FOR RULE (2020 ROVID E GOO ITON	URES STIN G OF SHII SHII SHII SHII SHII SHII SHII SHI	E CON NG OF F THE PLES, PMENT THE G AS OT SUPPO MEET MITTE ER TH	CENT GOODS HER RTIN THE D AN F	ZAPPE TRATE LEAN DDS IN EN PAC N ACCO S ARE FRUIT NG DOC TERMS THE GO	AL 2 APPLI CLUDI KAGII RDANG CORRI PURI UMEN OF 1 ODS 1	+(ES AI ES PI NG II CE W. ECTLY EE. FATIC HEAD	(THI ND AS EELII N 55 ITH I Y CLA ON TO ING 2	29. E GOO SCORI NG, GALI RULE ASSII 20.0° E EMI PROI	30. ODS) BIC CORI LON 1 A F4ED MONS 7. B	ARI 36. NG ND TRA: ASEI	+000.00 E
18.	19. +000 II II II II II II II II II	FILE NOTE OF THE LOS OF THE K14	+00 20-023 ANIC APP ENTRATE OF THE PROCE OKING ORG CO DRUMS GENERAL 0.90.93 (PORTER PR TRATE THE INFORMAT PROCESSI PROCESSI O.00. ID TRANSA	A/LMS 00.00 35-12 PLE P CONST ESSIN GANIC FOR RULE (2020 ROVID E GOO TION ING (QUALI	URES STIN G OF SHIP SHIP SHIP SHIP SHIP SHIP SHIP SUBM OTHER	E CON NG OF F THE PLES, PMENT THE G AS OT SUPPO MEET MITTE FOR C	+000 CENT GOO THE OODS HER RTIN THE D ONDI	ZAPPE FRATE LEAN DDS IN EN PAC N ACCO S ARE FRUIT NG DOC TERMS THE GO PACKAG	AL 2 APPLI CLUDI KAGII RDANO CORRI PURI UMEN OF 1 ODS 7 ING) L REI	+(ES AI ES PI NG II CE W: ECTL! EE. FATIC HEAD: ARE : OF I LIEF	(THI ND AS EELIII N 55 ITH I Y CLA ON TO ING 2 TO BI FOOD TAR:	29. E GOOSCORING, OGALIRULE ASSII 20.0° E EMI PROI	ODS) BIC CORI LON 1 A F4ED MONS 7. B PLOY DUCT	ARI 36. NG ND TRA: ASEI ED S OI	+000.00 E
21.	19. +000 19. 2 19. 0 19. 0 19. 0 19. 0	THE NOTE OF THE LIMIT OF THE LI	+00 20-023 ANIC APP ENTRATE OF THE PROCE OKING ORG CO DRUMS GENERAL 0.90.93 (PORTER PR TRATE THE INFORMAT PROCESSI PROCESSI 0.00.	A/LMS 00.00 35-1 PLE P CONSI ESSIN GANIC FOR RULE (2020 ROVID EOU ING (QUALI ACTIO	URESTING OF SHIPS OF ITS	E CON NG OF F THE PLES, PMENT THE G AS OT SUPPO MEET MITTE ER TH FOR C	CENT GOODS HER RTIN THE ONDI	27APPE FRATE LEAN DDS IN EN PAC N ACCO S ARE FRUIT TERMS THE GO PACKAG TIONA	AL 2 APPLI CLUDI KAGII RDANG CORRI PURI UMEN OF 1 ODS 1 ING) L REI WILI	+(ES AI ES PI NG II CE W: ECTL! EE. FATIC HEAD: NRE : OF I LIEF L BE NOT	(THI ND AS EELII N 55 ITH I Y CLA ON TO ING A FOOD TAR:	E GOO SCORI NG, GALI RULE ASSII 20.0° E EMI PROI	30. ODS) BIC CORI LON 1 A F4ED MONS 7. B PLOY DUCT EVEN CT I	ARI 36. NG ND TRA: ASEI ED S OI	+000.00 E

Solvings rightly montainers an ordinada DOOMNES C	MINDA " I	ILLEVE DE	I MILLE DE	nAJUST	LIVILIA I	PHOTEGE (JNE FOIS REMPLI)
1. Importer Name and Address - Nom et adresse de l'importateur	2. Transaction	on NO Nº de tra	ansaction				
						€′	-
					Busines	a Mumb	
	3. GST Regi	stration NO Nº o	de TPS		ro d'en		
				1. Canic	10 a ci.	crcpra	
	4. Importer N		5. Office NO.		Fransaction NO.		7. Y-A M D-J
	Nº de l'imi	portateur	Nº de bureau 0440	Nº de la	transaction origin	ale	2019/08/06
9. Sub 10. Broker / Agent - Courtier / agent	14-	1. Security NO N					
HDR NO. Bloker / Agent - Counter / Agent Nº de	11	1. Security NO I	v= de securite				Page NO N ^g de page
sous en-téte	10	2. Country of Orig	in 12 Diago of Ci	and the second	14. Tariff Treatme	and the same of th	2 Date of Decision
	, ,	Pays d'origine	Lieu d'expo		Traitement ta		Date de la décision
							2021/02/01
	15	5. Direct Shipmen Date d'expéditio	t Date 16. Cu on directe Co	rrency Code de devise	17. Tim	e Limit - Délai	you for a service ;
					į.		
18. 19. Line Description - As	Rulad				· (1)	20.	Special Authority
Ligne Designation - Selon	la décision	1	·····				Special Authority Autorisation spéciale
21. 22. 23. 24. 25. Classification No. Tariff CD Quantity U - M VDF Co. Nº de classement CD tarif Quantité Code VI	de SIMA CD D CD LMSI	27. Rate of Custom Taux de droit de d	28. s duty l douane	E.T. Rate Faux T.A.	29. GST Rate Taux TPS		ue for Currency Conversion eversion valeur pour change
31. 32. 33. Value for Duty Customs Dutrès SIMA Assessment	34.	Excise Tax	35.	Vaue	for Tax	36.	GST
Valeur en douane Droits de douane Cotisation de LMSI	:	Taxe d'accise			pour taxe		TPS
18. 19.						20.	
AMOUNTS PAYABLE ARE DUE UPON RECEIPT							
24REQUEST OR APPEAL 30 OTHER THAN THAT F GIVEN. ANY AMOUNT WHICH REMAINS OUT			,			1	
WILL BE SUBJECT TO COLLECTION ACTION							DAIE 1 -
COLLECTIONS.					-,		_
MEME SI VOUS PRESENTEZ UNE AUTRE DEM		OU UN	······	TOU		SOMME	
18 DUES 18 SONT PAYABLES SUR RECEPTION DE		_	MOINS	~		RANTI	
DEPOSEE A CET EGARD OU SI UNE GARANT 21QUI DEMEURE EMPAYE APRES LA DATE 2D'E						T MON	
DE MESURES DE RECOUVREMENT EN VERTU						1	
31 RECOUVREMENT. 32. 33.	34.		35.			36.	
THIS REPRESENTS A DECISION OF THE PR						R	
SERVICES AGENCY UNDER SUBSECTION 60 ((4) OF	THE C	USTOMS	ACT	•		
LA PRESENTE EST UNE DECISION RENDUE		······				20	
	PAR T.	E PRES	TDENT	JE I.		20. F .	
"DES SERVICES" FRONTALIERS DU CANADA,	· -		······································		' AGENC	E	4)
21DES SERVICES22FRONTALIERS DU CANADA, DE LA LOI SUR LES DOUANES.	· -		······································		' AGENC	E	4)
DE LA LOI SUR LES DOUANES. 31. 32. 33.	EN AP	PLICAT	ION ^{®8.} DU	PRA	'AGENC GRAPHE	E 6 0 (-
DE LA LOI SUR LES DOUANES. 31. 32. 33. AN APPEAL OF THIS DECISION MAY BE MA	## AP 34. ADE UN	PLICAT DER SE	ION ⁸ .DU 35. CTION	PRA6	'AGENC GRAPHE F THE	E 6 0 (-
DE LA LOI SUR LES DOUANES. 31. 32. 33. AN APPEAL OF THIS DECISION MAY BE MAACT BY FILING A WRITTEN NOTICE WITH	34. ADE UN BOTH	PLICAT DER SE THE PR	IONº8.DU 35. CTION ESIDEN	PRAG 67 OF	'AGENC GRAPHE F THE THE	E € 0 (CUS T O	-
DE LA LOI SUR LES DOUANES. 31. 32. 33. AN APPEAL OF THIS DECISION MAY BE MA ACT BY FILING A WRITTEN NOTICE WITH CANADA BORDER SERVICES AGENCY AND TH	34. ADE UN BOTH HE SEC	PLICAT DER SE THE PR RETARY	ONE DU 35. CTION ESIDEN OF TH	PRAGE CAL	'AGENC GRAPHE F THE THE NADIAN	E €0 (CUSTO	-
DE LA LOI SUR LES DOUANES. 31. 32 33 AN APPEAL OF THIS DECISION MAY BE MA ACT BY FILING A WRITTEN NOTICE WITH CANADA BORDER SERVICES AGENCY AND THE TRANSPORTER OF THE TRANSPORTE OF THE TRANSPORTER OF THE TRANSPORTER OF THE TRANSPORTER OF TH	34. ADE UN BOTH HE SEC 90 DA	PLICAT DER SE THE PR RETARY YS FRO	ONE DU 35 CTION ESIDEN OF TH M THE	PRAGE OF CALE	'AGENC GRAPHE F THE THE NADIAN OF TH	E €0 (CUSTO	-
DE LA LOI SUR LES DOUANES. 31. 32. 33. AN APPEAL OF THIS DECISION MAY BE MA ACT BY FILING A WRITTEN NOTICE WITH CANADA BORDER SERVICES AGENCY AND TH	34. ADE UN BOTH HE SEC 90 DA L CIRC	PLICAT DER SE THE PR RETARY YS FRO	CTION CTION ESIDEN OF TH M THE CES, E	PRAGE OF CALL DATE XTEN	'AGENC GRAPHE F THE THE NADIAN OF TH	E ©0 (CUSTO	-
DE LA LOI SUR LES DOUANES. 31. AN APPEAL OF THIS DECISION MAY BE MA ACT BY FILING A WRITTEN NOTICE WITH CANADA BORDER SERVICES AGENCY AND THE SERVICES AGENCY AND THE NOTICE. THE CITT MAY, IN EXCEPTIONAL	34. ADE UN BOTH HE SEC 90 DA L CIRC	PLICAT DER SE THE PR RETARY YS FRO	CTION CTION ESIDEN OF TH M THE CES, E	PRAGE OF CALL DATE XTEN	'AGENC GRAPHE F THE THE NADIAN OF TH	E ©0 (CUSTO	-

Canada Border Agence des sérvices CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B

PROTECTED (WHEN COMPLETED) B

1. Importe										
	er Name and Address - N	om et adresse o	de l'importateur			2. Transaction NO Nº	de transaction			
	4.									
								Busine	ess Numl	ber
					-	3. GST Registration NO	Nº de TPS	Numéro d'e	entrepr	ise
						4. Importer NO. Nº de l'importateur	5. Office NO. Nº de bureau	Original Transaction N(N ^g de la transaction ori). O.	7. Y-A M D-J
						, and the portation	0440	14. OR BEINGROUNDED	giriette:	2019/08/06
9. Sub	10. Broker / Agent - C	ourtier / agent				11. Security N	√O Nº de sécurité			Page NO Nº de page
HDR No Nº de sous	0.									3
en-téte	770					12. Country o Pays d'or	f Origin 13. Place of Ex igine Lieu d'expo			Date of Decision Date de la décision
										2021/02/01
						15. Direct Shij Date d'exp		rency Code 17. T de devise	ime Limil - Déla	

18. Line	19.	v:		Doo	scription - As Ru	obed			20.	
Ligne 21.		22	200	Designa	ation - Selon la d	décision	- province and a second			Special Authority Autorisation spéciale
(Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code Code VD	26. 27. SIMA CD Rate of Cu CD LMSI Taux de dro	ustoms duty E bit de douane T	.T. Rate 29. aux T.A. Taux TF		lue for Currency Conversion nversion valeur pour change
31.	Value for Duty	32.	Customs Duties	33. SIMA Asse		34. Excise Ta		Vaue for Tax	36.	GST
	Valeur en douane		Droits de douane	Cotisation	de LMSI	Taxe d'acc	ise	Valeur pour taxe		TPS
EN APP	EL DE CET	TE DE	CICLE 67 DECISION, EVICES FRON	N PRES	ENTAN	E UN ZAVI	S ECRIT	AU PRESIDI	ENT DE	***************************************
EN L'A CAN DE EXT	EL DE CE' GENCE DES ADIEN DU CETTE NOT RAORDINA	THE DE SERV COMME COMME TE. LE	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER	N PRES TALIEN IEUR, T, EN CE DEI	ENTAN RS DU DANS PRESE LAI D'	E UN ZAVI CANADA E' LES 90 JO NCE DE C' UNE ANNE	S ECRIT AU SECTOURS QUI IRCONSTAI E ADDITIO	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENTO DE Jetres	TINAT
EN 21APP L'A 31CAN DE EXT CON	EL DE CE' GENCE DES ADIEN DU CETTE NOT RAORDINA	THE DE SERV COMME COMME TE. LE	CISION, E ICES FRON RCE EXTER TCCE PEU	N PRES TALIEN IEUR, T, EN CE DEI	ENTAN RS DU DANS PRESE LAI D'	E UN ZAVI CANADA E' LES 90 JO NCE DE C' UNE ANNE	S ECRIT AU SECTOURS QUI IRCONSTAI E ADDITIO	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENTO DE Jetres	TINAT
EN L'A L'A GRAN DE EXT CON 18.	EL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI	THE DE SERV COMME COMME TE. LE	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER	N PRES TALIEN IEUR, T, EN CE DEI	EENTAN RS DU DANS PRESE LAI D'	E UN ZAVI CANADA E' LES 90 JO NCE DE C' UNE ANNE	S ECRIT AU SECTOURS QUI IRCONSTAI E ADDITIO	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENT DE J TRIB LA DÆT	TINAT
EN L'APP L'A GCAN DE EXT CON 8.	EL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI	THE DE SERV COMMETE. LE	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	N PRESTALIER TALIER TEUR, T, EN CE DEI 7.1 DE	EENTAN RS DU DANS PRESE LAI D'	E UN ZAVI CANADA E' LES 90 JO INCE DE C' UNE ANNE LOI SUR LI	S ECRIT A T AU SECTOURS QUI IRCONSTATE E ADDITIONS ES DOUANT	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENT DE J TRIB LA DAT	TINAT
EN L'A APP L'A BICAN DE EXT CON 8.	EL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI	THE DE SERV COMMETE. LE IRES,	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIEF TEUR, T, EN CE DEI 7.1 DE	EENTAN RS DU DANS PRESE LAI D'	CANADA E CANADA E LES 90 J CNCE DE C UNE ANNE OI SUR L	S ECRIT A T AU SECTOURS QUI IRCONSTATE E ADDITION ES DOUANT	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENTO DE J TRIB LA DAT	TINAT
EN 21APP L'A 31CAN DE EXT CON 18.	GEL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI FORMEMENT	THE DE SERV COMMETE. LE IRES,	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIEF TEUR, T, EN CE DEI 7.1 DE	EENTAN RS DU DANS PRESE LAI D'	CANADA E CANADA E LES 90 J CNCE DE C UNE ANNE OI SUR L	S ECRIT A T AU SECTOURS QUI IRCONSTATE E ADDITION ES DOUANT	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENTO DE J TRIB LA DAT	TINAT
EN 21APP L'A 31CAN DE EXT CON 18.	EL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI	THE DE SERV COMMETE. LE IRES,	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIEF TEUR, T, EN CE DEI 7.1 DE	EENTAN RS DU DANS PRESE LAI D'	CANADA E CANADA E LES 90 J CNCE DE C UNE ANNE OI SUR L	S ECRIT A T AU SECTOURS QUI IRCONSTATE E ADDITION ES DOUANT	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET ENTO DE J TRIB LA DAT	TINAT
EN 21APP L'A 31CAN DE EXT CON 18.	GEL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI FORMEMENT	THE DE SERV COMMETE. LE IRES, I A L'	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIEF TALIEF TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E CANADA E LES 90 J CNCE DE C UNE ANNE OI SUR L 34.	S ECRIT A T AU SECTOURS QUI IRCONSTATE ADDITION ES DOUANT 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	TERJET ENTO DE J TRIB LA DAT 20. 36.	TINAT
EN 21APP L'A 31CAN DE EXT CON 18.	GEL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI FORMEMENT	THE DE SERV COMMETE. LE IRES,	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIEF TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E CANADA E LES 90 J CNCE DE C UNE ANNE OI SUR L	S ECRIT A T AU SECTOURS QUI IRCONSTATE E ADDITION ES DOUANT	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE	FERJET DE J TRIB LA DAT	TINAT
EN 21APP L'A B1CAN DE EXT CON 8.	GEL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI FORMEMENT	THE DE SERV COMMETE. LE IRES, I A L'	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIEF TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E CANADA E LES 90 J CNCE DE C UNE ANNE OI SUR L 34.	S ECRIT A T AU SECTOURS QUI IRCONSTATE ADDITION ES DOUANT 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	TERJET ENTO DE J TRIB LA DAT 20. 36.	TINAT
EN 21APP L'A 31CAN DE EXT CON 18.	GEL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI FORMEMENT	THE DE SERV COMMETE. LE RES, LA L'	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIER TALIER TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E. CANADA E. LES 90 JO INCE DE C. UNE ANNE JOI SUR L. 34. 26. 27.	S ECRIT A T AU SECI OURS QUI IRCONSTAI E ADDITIO ES DOUANI 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	PERJET DE J TRIB LA DAT 20.	TINAT
EN 21APP L'A S1 CAN DE EXT CON 18.	GEL DE CET. GENCE DES GADIEN DU CETTE NOT RAORDINAL 19.	THE DE SERV COMMETE. LE RES, LA L'	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIER TALIER TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E. CANADA E. LES 90 JO INCE DE C. UNE ANNE JOI SUR L. 34. 26. 27.	S ECRIT A T AU SECI OURS QUI IRCONSTAI E ADDITIO ES DOUANI 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	PERJET DE J TRIB LA DAT 20.	TINAT
EN 21APP L'A S1 CAN DE EXT CON 18.	GEL DE CET GENCE DES ADIEN DU CETTE NOT RAORDINAI FORMEMENT	THE DE SERV COMMETE. LE RES, LA L'	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIER TALIER TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E. CANADA E. LES 90 JO INCE DE C. UNE ANNE JOI SUR L. 34. 26. 27.	S ECRIT A T AU SECI OURS QUI IRCONSTAI E ADDITIO ES DOUANI 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	PERJET DE J TRIB LA DAT 20.	TINAT
EN 21APP L'A DE EXT CON 18. 21.	GEL DE CET. GENCE DES GADIEN DU CETTE NOT RAORDINAL 19. 19.	THE DE SERV COMME TE. LE TRES, A L' 22.	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIER TALIER TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA E. CANADA E. LES 90 JO INCE DE C. UNE ANNE JOI SUR L. 34. 26. 27.	S ECRIT A T AU SECI OURS QUI IRCONSTAI E ADDITIO ES DOUANI 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	ERJET DE TRIB LA DAT	TINAT
L'APP L'A 31CAN DE EXT	GEL DE CET. GENCE DES GADIEN DU CETTE NOT RAORDINAL 19. 19.	THE DE SERV COMME TE. LE TRES, A L' 22.	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	EN PRES TALIER MIEUR, T, EN CE DEI 7.1 DE 24.	SENTAN RS DU DANS PRESE LAI D' E LA L	## UN 2AVI CANADA E' LES 90 JO INCE DE C' UNE ANNE OI SUR LI 26. 27. 34. 26. 27.	S ECRIT A T AU SECI OURS QUI IRCONSTAI E ADDITIC ES DOUANI 28. 28. 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	ERJET DE TRIB CA DAT	TINAT
EN L'APP L'A CAN DE EXT CON 8. 1.	GEL DE CET. GENCE DES GADIEN DU CETTE NOT RAORDINAL 19. 19.	THE DE SERV COMME TE. LE TRES, A L' 22. 32.	CISION, E ICES FRON RCE EXTER TCCE PEU PROROGER ARTICLE 6	TALIER TALIER TEUR, T, EN CE DEI 7.1 DE	SENTAN RS DU DANS PRESE LAI D' E LA L	CANADA ES CANADA ES LES 90 JO INCE DE C. UNE ANNE JOI SUR LI 26. 27. 27. 27. 34. 27. 27. 27. 27. 27. 27. 27. 27. 27. 27	S ECRIT A T AU SECI OURS QUI IRCONSTAI E ADDITIO ES DOUANI 28. 28. 28.	AU PRESIDI RETAIRE DU SUIVENT I NCES DNNELLE ES.	ERJET DE TRIB LA DAT	TINAT

30.

36.

TORONTO

BEATRICE TONG 22

REGIONAL APPEALS PROCESSING

TRAITEMENT REGIONAL DES APPELS

ONTARIO

28

FEUILLE DE TRANSMISSION POUR MISE EN LIASSE

ADJUSTMENT NUMBER:	K14D no.			STAMP
AGENT NAME :				
SECTION:	RECOURSE			
DATE:	2021/01/27 AAAA / MM / DD	_		
ADJUSTMENT TYPE		RECE	TTES	
K14D – Article 60	\checkmark	N/G/	'R	\checkmark
		A/R		
		A / P	·	✓
ADJUSTMENT AMOUN	VT:			
ADJUSTMENT DETAIL	∴S :			

Please transfer to Annie Grenier for approval.	*	er 🎏
Thank you		
For more information, please contact: Beatrice.Tong@cbsa-asfc.gc.ca		

Canada Border

Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED)

1. Imp	Services A		rontaliers du (and the second second second second			2 Tropes	action NO Nº de						ringe (or	NE FOIS REMPLI)
		199111 01 0000	oo impondica				Z. 110850	action NO N- de	II ansacijoi	13					
							2 CETP	togistration AIO A	e de TDC			Busin			
							3. GS 1 B	legistration NO N	*ae irs		Numé	ero d'	entr	epri	se .
							4 Importe Nº de l	er NO. l'importateur	5. Office Nº d	e NO. e bureau		Transaction i			Y-A M D
									04				9		2016/06/2
9. Sub	10. Broker / Agent	- Courtier / agent	<u> </u>	***************************************				11. Security NO.	· Nº de sé	curité			***************************************		Page NO Nº de
Nº c	de														1
en-te	ete							12. Country of Or Pays d'origin		lace of Ex		14. Tariff Tre	atment		ate of Decision ate de la décision
0	1							CL		CL)2		2021/03/0
	aw.							15. Direct Shipme			rrency Code	17	Time Lim	it - Délai	
								Date d'expédi		e Co	de devise				Separation and Confidence Separation (Separation)
					*******			05	20		USD			J	Nese
18. Lir	19. ne				Deenr	ption - As R	ulad						20.		and the second second
Lig 21.		22,	23.		Designation	n - Selon la	décision				****	·····		Au	Special Authority torisation spéciale
	Classification No. Nº de classement	Tariff CD CD tarif	Quantity Quantité		24. U - M	25. VDF Code Code VD	CD LMS	27. Rate of Custo Si Taux de droit d	ns duty	7	E.T. Rate Taux T.A.	29. GST I Taux	Rate TPS	Value	for Currency Conversion valeur pour chan
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane		IMA Assess		34.	Excise Tax Taxe d'accise		35.		for Tax		36.	GST
I			Diono de dobane			LIVIOI		idedaxise		1	valeur	pour taxe			TPS
,		· *** **													
18.	19.) 1												20.		
18. O C	į	22.	23.		24.	25.	26.	27.	,	28.		29.	20.		
21.	į		23.	90.00		25. M 01 3		27. 8.5		28.	.00				
00	į	22.	23.	33.		M 013	34.			35.	.00	}		36.	0.0
21.	į		23.	90.00			34.		.00	35.	.01	}			.00
21.	į	32.	SIM	33. A/LM :	KG1	.013	34.		.00	35.	.00	0 05		36.	.00
21.	01	32.	SIM	33.	KG1	.013	34. 00 ccis	8.5	.00	35.		0 05 r ps		36.	
21. 31.	Duties/Dr	32.	SIM:	33. A/LMS 00.00	KGI SI	.013	34. 00 ccis	8.5 e/Accis	.00	35.	GST/	0 05 IPS .00	20.	36.	
21.	Duties/Dr	coits	SIM: +00	33. A/LM: 00.00	KGI SI O	M 013	34. 00 ccis +0	8.5 e/Accis 00.00	.00	35.	GST/ :	1P S .00	20.	36.	Total
21. 31. 18.	Duties/Dr	32. Coits Fibe No	SIM +00 O2 20-02 GANIC API ENTRATE (33. A/LM3 00.00 35-1 PLE I	KGI SI O PURE ISTII	. O Ex Ex E CON	34. 00 ccis +0	e/Accis 00.00 ZAPPE	.00 se	35. 28.	GST/: +000 (T)	IPS .00	20. 30 OODS	36. 36.	Total
21. 31. 18.	Duties/Dr	32 Coits Fibe No Fibe ORC A CONCI	SIM: +00 02 20-02: GANIC AP: ENTRATE (THE PROC!	33. A/LMS 00.00 35-1 PLE CONSI	KGI SI O PUREI	ON O13	34 00 CCIS +0	e/Accis 00.00 ZAPPEZ TRATE ILEAN Z ODS INC	.00 se	36. 28. ES	GST/T+000	rps .00	20 DODS BIC COR	36.) AR 36. ING	Total
21. 31. 18.	Duties/Dr	COITS FIRE NO FIRE ORC A CONCI	SIM: +00 02. 20-02: GANIC API ENTRATE (IHE PROCI OKING OR	A/LMS 00.00 35-1 PLE CONSI	KGI SI O PUREI ISTII NG OI C API	EX EX CON GOF THE PLES,	CCIS +0 CEN CEN TH	e/Accis 00.00 ZAPPEA TRATE ILEAN A ODS INC	.00 Se AL APPL CLUD	28. ES : NG	GST/' +000 (T) AND A PEEL: IN 5!	IPS .00 29 HE GO ASCOF	20. DODS BIC COR:	36. 36. I NG	Total
21. 31. 18. 21.	Duties/Dr	COITS FIRE NO FIRE ORC A CONCI ACID. ' AND COM	SIM: +00 20-02: GANIC API ENTRATE (THE PROCI OKING OR(IC DRUMS	A/LMS 00.00 35-1 PLE CONSI GANIC	KGI SI PUREI ISTII NG OI C API SHII	EX EX CON GOF THE PLES,	CCIS +0 CEN GO TH	e/Accis 00.00 ZAPPEA TRATE ILEAN A ODS INC EN PACI	.00 Se AL APPL CLUD KAGI	28. ES : NG :	GST/' +000 (T) AND A PEEL: IN 5!	IPS .00 28 HE GO ASCOFING, 5 GAI RULE	20. DODS RBIC COR. LON	36.) AR 36. ING	Total
21. 31. 18. 21.	Duties/Dr	FIRE NOTES FIRE NOTES A CONC. ACID. CONC. AND COMETALL. OF THE	SIM: +00 02. 20-02: GANIC API ENTRATE (IHE PROCI OKING OR	A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIC FOR RULI	KGI SI O PURE ISTII NG OI C API SHII ES,	EX EX EX CON OF THE PLES, PMENT THE OF THE THE OF THE OF THE THE THE THE THE THE THE TH	CCIS +0 ICEN F CH E GO TH	e/Accis 00.00 ZAPPE TRATE ILEAN A ODS INC EN PACE N ACCOL S ARE (.00 Se AL APPL CLUD KAGI RDAN CORR	ES CENG	GST/' +000 (T) AND A PEEL: IN 5!	IPS .00 28 HE GO ASCOFING, 5 GAI RULE	20. DODS RBIC COR. LON	36.) AR 36. ING	Total
21. 31.	Duties/Dr	COITS FIRE NO A CONC. ACID. AND COMETALL OF THE	SIM: +00 Canic api ENTRATE 0 THE PROCIONING ORG IC DRUMS GENERAL 9.90.93	A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIC FOR RULI (2020 ROVII	KGI SI O PUREI ISTII NG OI C API SHII ES, C	EX CONTROL OF THE GAS OF SUPPOSE	34 CCIS +0 CEN CEN CHE COD CHER	e/Accis 00.00 ZAPPEA TRATE ILEAN A ODS INC EN PACI N ACCOR S ARE C FRUIT	.00 se APPL CLUD KAGI RDAN CORR PUR	ES DES DES DES DES DES DES DES DES DES D	GST/' +000 (TI AND A PEEL: IN 5! WITH LY CI	IPS .00 29 HE GC ASCOFING, GAI RULE LASSI	20. DODS BIC COR. LON I TEE) AR 36. ING AND D	Total E
21. 31. 18. 21.	Duties/Dr	COITS FIRE NO A CONCI ACID. ' AND COMETALL' OF THE 2007.9: FIRE IMI DEMONS'	SIM: +00 20-02: GANIC API ENTRATE OF IHE PROCIONING ORO IC DRUMS GENERAL 9.90.93 PORTER PI IRATE THI	A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIC FOR RULL (2020 ROVII E GOO	KGI SI PUREI ISTII SHII SHII ES, 3 DOS 1	EX CON CONTROL	CCIS +0 CCIS +0 CEN F GH E GO TH T. I GOOD THER ORTI	e/Accis 00.00 ZAPPEZ TRATE ILEAN Z ODS INC EN PACI N ACCOI S ARE (FRUIT NG DOCU TERMS	.00 se APPL CLUD KAGI RDAN CORR PUR JMEN	ES ES NG CE ECT EE. TAT	GST/' +000 (T) AND A PEEL: IN 5: WITH LY C: ION : DING	IPS .00 29 ASCOFING, 5 GAI RULE LASSI	20. DODS RBIC COR. LON I 1 J) AR 36. ING AND D STRA BASE	Total E
21. 31. 21. 31.	Duties/Dr	COITS FIRE NO A CONC. ACID. ' AND COMETALL' OF THE COMONS' COMONS' COMONS' COMONS' COMONS'	SIM: +00 20-02: GANIC API ENTRATE OF OKING ORO IC DRUMS GENERAL 9.90.93 PØRTER PI IRATE THI INFORMA	A/LMS 00.00 35-1 CONSI ESSIN GANIC FOR RULI (2020 ROVII E GOO	KGI SI PUREI ISTII SHII ES, 3 O), 1 PED S SUBB	EX CON CON CON CON CON CON CON CO	CCIS +0 CCIS +0 CEN F GH E GOOD THE COOD THER CRTI	e/Accis 00.00 ZAPPEZ TRATE ILEAN Z ODS INC EN PACIS N ACCOIS S ARE (FRUIT NG DOCU TERMS THE GOO	.00 se AL APPL CLUD KAGI RDAN CORR PUR PUR OF	ES ES NG CE ECT EE. TAT HEA	GST/' +000 (T) AND A PEEL: IN 5: WITH LY C: ION ' DING	IPS .00 29 HE GC ASCOFING, 5 GAI RULE LASSI 109 DE 20.00 BE EM	20. DODS BIC COR LON I 1 FEE) AR 36. ING AND STRA BASE YED	Total E 6
21. 31. 18. 21.	Duties/Dr	FIRE NOTES FIRE NOTES ACID. 'CONCLADID. 'C	SIM: +00 20-02: GANIC API ENTRATE OF IHE PROCIONING ORO IC DRUMS GENERAL 9.90.93 PORTER PI IRATE THI	A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIO FOR RULI (2020 ROVII E GOO TION	SI PURE ISTING OF SHIFT	EX CON CONTROL	CCIS +0 ICEN F CH E GO TH E GO THER PRTI THE ED34	e/Accis 00.00 ZAPPE TRATE ILEAN A ODS INC EN PACE N ACCOL S ARE (FRUIT NG DOCK TERMS THE GOO PACKAG	.00 se AL APPL CLUD KAGI RDAN CORR PUR MEN OF DDS	ES ES NG CE ECT EEL. TAT HEA	GST/'+000 (T) AND A PEEL: IN 5: WITH LY CI ION '. DING TO I	IPS .00 20 ASCOFING, EQUIPMENT OF DE 20.00 BE EMD PRO	20. DODS BIC COR LON I 1 FEE) AR 36. ING AND STRA BASE YED	Total E 6
21. 31. 21. 31. 31.	Duties/Dr	COITS FIRE NO FIRE ORC A CONC ACID. AND COO METALL OF THE IM DEMONS ON THE IN THE BEVERAG	SIM: +00 20-02: GANIC API ENTRATE OF INE PROCESS: GES AND (00.00.	A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIO FOR RULI (2020 ROVII E GOO TION	KGI SI O PUREI ISTII NG OI C API SHII ES, C O), I SUBI	EX CON CONTROL	CCIS +0 ICEN F CH E GO TH E GO THER PRTI THE ED34	e/Accis 00.00 ZAPPEA TRATE ILEAN A ODS INC EN PACIS N ACCOS S ARE C FRUIT NG DOCU TERMS THE GOC PACKAGI	.00 se AL APPL CLUD KAGI RDAN CORR PUR MEN OF DDS ING) L RE	ES NG CE ECT EE. TAT HEA ARE OF	GST/' +000 (TI AND / PEEL' IN 5! WITH LY CI ION ' DING TO I FOOI	IPS .00 PS .0	20. 30 OODS BIC COR. LON I 1 3 SMON	36. ING AND STRA BASE YED TS O	Total E 6
21. 31. 18. 21.	Duties/Dr	COITS FIRE NO FIRE ORC ACID. ACID. ACID. ACID. AND COC METALL OF THE COMMONS OF THE	SIM: +00 20-02: GANIC API ENTRATE OF INTERIOR OR IC DRUMS GENERAL 9.90.93 PORTER PI INFORMA: PROCESS: GES AND (00.00.40)	A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIC FOR RULI (2020 ROVII E GOO TION ING QUALI	KGI SI O PURE ISTII NG OI SHII SHII SHII ON OTHI	EX CON OF THE PLES, PMENT OF SUPPO	CCIS +0 CCIS +0 CCIS COE THE CODE THER CRTI	e/Accis 00.00 ZAPPEA TRATE ILEAN A ODS INC EN PACI N ACCOR S ARE (FRUIT NG DOCU TERMS THE GOO PACKAGI	.00 Se AL APPL CLUD CAGI RDAN OF DOS ING) L RE	ES OF LIE	GST/' +000 (TI AND A PEEL' IN 5! WITH LY CI ION ' DING TO I FOOI	IPS .00 PS .0	20 DODS BIC COR LON IFEE) AR 36. ING AND D STRA BASE YED TS O	Total E 6
21. 31. 31. 31. 31.	Duties/Dr II II II II II II II II II	COITS FIRE NO FIRE ORC ACID. ' AND COMETALL' OF THE IMPORTALL' O	SIM +00 20-02: GANIC API ENTRATE (THE PROCI OKING ORG IC DRUMS GENERAL 9.90.93 PORTER PI INFORMA' PROCESS: GES AND (0.00. 4D TRANSA MENT AS (A/LMS 00.00 35-1 PLE I CONSI ESSIN GANIC FOR RULH (2020 ROVII E GOO TION ING QUALI ACTIC	KGI SI O PUREI ISTII NG OI SHII ES, I ODS I SUBI (OTHI IFY I	EX	CCIS +0 CCIS +0 CCIS THE GO THE GO THER THE ED34 IAN	e/Accis 00.00 ZAPPEZ TRATE ILEAN Z ODS INC EN PACI N ACCOI S ARE (FRUIT NG DOCU TERMS THE GOO PACKAGI ITIONAL	.00 se APPL CLUD RAGI RDAN OF OF OF OS ING) RE WIL WAS	ES OF LIE	GST/' +000 (TI AND A PEEL' IN 5! WITH LY CI ION ' DING TO I FOOI	IPS .00 PS .0	20 DODS BEIC COR LON TETE) AR 36 ING AND D STRA BASE YED TS O	Total E 6
21. 31. 31. 31. 31.	Duties/Dr	COITS FIRE NO FIRE ORO A CONCID. ACID. AC	SIM: +00 20-02: GANIC API ENTRATE OF INTERIOR OR IC DRUMS GENERAL 9.90.93 PORTER PI INFORMA: PROCESS: GES AND (00.00.40)	A/LMS 00.00 35-1 PLE I CONS ESSIN GANIC FOR RULI (2020 ROVII E GOO TION ING QUALI	KGI SI PUREI ISTII NG OI SHII ES, 3 O), 2 PED S ODS I SUBI (OTHI IFY I	EX	CCIS +0 CCIS +0 CCIS +0 THE GOOD THER DRTI THE ED34 HAN COND	e/Accis 00.00 ZAPPEZ TRATE ILEAN Z ODS INC EN PACIS N ACCOIS ARE (FRUIT NG DOCU TERMS THE GOO PACKAGI ITIONAL	.00 se AL APPL CLUD KAGI RDAN CORR PUR OF DDS ING) L RE WIL WAS	ES ES CE TAT HEA ARE OF LIE NO	GST/' +000 (T) AND A PEEL: IN 5! WITH LY C! ION ' DING TO ! FOO! F TA! E A ! T IN	IPS .00 29 HE GC ASCOFING, 5 GAI RULE 20.00 BE EM D PRO RIFF LON-F	20. OODS BIC COR LON INTERES) AR 36 ING AND D STRA BASE YED TS O	Total E 6

36

31,

OF THE CUSTOMS ACT.

34

35

AN APPEAL OF THIS DECISION MAY BE MADE UNDER SECTION 67 OF THE CUSTOMS

ACT BY FILING A WRITTEN NOTICE WITH BOTH THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY AND THE SECRETARY OF THE CANADIAN 18 INTERNATIONAL TRADE TRIBUNAL WITHIN 90 DAYS FROM THE DATE OF THES

21THIS TIME LIMIT UP TO AN ADDITIONAL YEAR PURSUANT TO SECTION 67.10

NOTICE. THE CITT MAY, IN EXCEPTIONAL CIRCUMSTANCES, EXTEND

Canada Bor	J.,								
Services Ag	uer Ag ency fro	gence des services ontaliers du Canada	CANADA DOUANE	CUSTOM S CANAD	S - DETAILED A - RELEVÉ DE	ADJUSTMEN TAILLÉ DE R	T STATEMENT AJUSTEMENT	PROTECTED (PROTÉGÉ (I	WHEN COMPLETED) B
Importer Name and Address - No	om et adresse de	a l'importateur		2. Trar	saction NO Nº de tr	ansaction			
				3. GST	Registration NO N	de TPS	Busine Numéro d'e	ss Numb ntrepri	
				4. Impo	rter NO. e l'importateur	5. Office NO. Nº de bureau	S. Original Transaction NC Nº de la transaction orig	inale	7. Y-A M D
Sub 10. Broker / Agent - C	Courtier / agent				11. Security NO.				Page NO Nº de pa
DR NO.									3
1-1010					Pays d'origine	gin 13. Place of Exp Lieu d'export			Date of Decision Date de la décision
					15, Direct Shipme			me Limit - Déla	2021/03/03
7-0000000000000000000000000000000000000					Date d'expédit	ion directe Cod	e devise		S. A. Samurana and S.
			A					20.	
19. Line Ligne			Description Designation - S	n - As Ruled Selon la décisio	n			400	Special Authority Autorisation spéciale
Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité		F Code SIM/ ode VD CD L			T. Rafe GST Ra aux T.A. Taux Tf		iue for Currency Conversio nversion valeur pour chang
Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Assessmer Cotisation de LMS		Excise Tax Taxe d'accise	35.	Vaue for Tax Valeur pour taxe	36.	GST TPS
APPEL DE CE L'AGENCE DE CANADIEN DU DE CETTE NO EXTRAORDINA	TTE DE S SERVE COMME TE. LE	FICLE 67 DE GISION, EN VICES FRONT ERCE EXTERI TCCE PEUT PROROGER C	PRESEN ALIERS EUR, DA , EN PR E DELAI	DU CA NS LE RESENCE D'UN	UN 2AVIS NADA ET S 90 JOI E DE CII	ECRIT AU SECTOR OUT OF THE PROPERTY OF THE PRO	AU PRESID RETAIRE D SUIVENT NCES ONNELLE	ENTO DE U TRIE	UNAL
CONFORMEMEN 19.	TAL	ARTICLE 67	.1 DE 1	TOT	SUR LE				
	1999 - 19	×				5 DOUAN		20.	
	22.	23.	24. 25.		27.	28.	29	20.	
			24. 25.		27.				
	22.	23.	24. 25.	26.	27.	28.		:30.	
19.	22.	23.	24. 25.	26.	27.	28.		:30.	
19.	22.	23.	24. 25.	26.	27.	28.		;30.	
19.	32.	23.	24. 25	26.	27.	35.	29	36.	
19.	32.	23.	24. 25	26.	27.	28. 35.	29	30.	

30.

36.

21.

31.

26.

34.

27.

28.

35.

25.

24.

33.

23.

22.

32

Services A	v	ontaliers du Cai	nada Di	DUANES CA	2			DE HAJUS	I EIVIEN I	PROTEGE ((WHEN COMPLETED) B
mporter Name and Address - N	lom et adresse c	de l'importateur			2. Iransa	ction NO Nº de tra	insaction				y
					3. GST Re	egistration NO №	de TPS	Num	Busines éro d'en		-
					4. Importei N° de l'i	r NO. Importateur	5. Office NC N° de bu		Transaction NO. a transaction origina	ale	7. Y-A M D
ub 10, Broker / Agent - I DR NO. * de	Courtier / agent					11. Security NO I	Nº de sécurit	é			Page NO Nº de pa
ous n-téte						12. Country of Orig Pays d'origine		of Export l'exportation	14. Tariff Treatme Traitement tar		Date of Decision Date de la décision 2021/03/03
			one on the contract of	MINITE WITE NOW AND AND A P V		15. Direct Shipmen Date d'expéditio		3. Currency Cod Code devise	le 17. Time	Limít - Déla	i
19. Line Ligne	v			Description - As Fignation - Selon la					2	10 .	Special Authority Autorisation speciale
Classification No. Nº de classement	22 Tauff CD CD tarif	23. Quantity Quantité	24. Ú -	M VDF Code VD		27. D Rate of Custom SI Taux de droit de		E.T. Rate Taux T.A.	29. GST Rate Taux TPS		alue for Currency Conversion onversion valeur pour change
Value for Duty Valeur en douane	32.	Customs Duties Droits de douane		Assessment tion de LMSI	34.	Excise Tax Taxe d'accise	35	Vau	ie for Tax ir pour taxe	36.	GST TPS
19.			Mark 1775 1 7 dds			uties/ Douane	ł		2	20.	+0.00
	22.	23.	24.			s s ment/ n d e LM	3		29.	30.	+0.00
	32.	<u> </u>	33.		34.	x/Taxe	35		<u> </u>	36.	+0.00
			_i	Sub T	otal	/Total	part	iel			+0.00
19.				GST/T	P S				2	10.	+0.00
	22.	23.	24.	25. Total	26.	27.	28.		29.	30.	+0.00
s is a non	32. -revei	nue d etai	led a	djustm	ent	stateme	nt a		revenu	36. e is	due.
ei est un r Lt être per		d étaillé	de r	ajuste:	ment	sans r	ecet	te et	aucune	rece	ette ne
R IMMEDIATE STOMS/TRAFF	IC DE				BROK		28.		29.	30.	
JR ACTION I JANE OU À V							DE 35	*		36.	
19.				SAN SELF JOHN HOTTI TELEVISION OF TAKE JOHN DE		PERMITTER AND ALL ALL AND	771.79	3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4	2	20.	
ATRICE TONG									-		

EGIONAL APPEALS PROCESSING RAITEMENT REGIONAL DES APPELS

FEUILLE DE TRANSMISSION POUR MISE EN LIASSE

ADJUSTMENT NUMBER: AGENT NAME:	K14D no.		STAMP
SECTION: DATE:	RECOURSE 2021/01/27 AAAA / MM / DD	_	
ADJUSTMENT TYPE K14D – Article 60		RECETTES N/G/R A/R A/P	
ADJUSTMENT AMOUN			

Please transfer to A	Annie Grenier	for approval.
----------------------	---------------	---------------

Thank you

For more information, please contact: Beatrice.Tong@cbsa-asfc.gc.ca

19

19

18

21

18,

21.

31

OTHER SEATS, OTHER AS PER GRI 1, 3(C) AND 6,

JUNIOR APPEALS OFFICER, AT 514- 286-7879 EXT.

26.

FOR ADDITIONAL INFORMATION, PLEASE CONTACT LINA MAGGIO,

IN ACCORDANCE WITH CITT

AND CANADIAN RULE 1.

DECISION AP-20094046

THIS TARIFF CLASSIFICATION IS

CLAUDE-EMMANUELLE CHIASSON,

514-286-7879 EXT. 5232

SENIOR RECOURSE PROGRAMS ADVISOR 27

Canada Border

Agence des services

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT Services Agency frontaliers du Canada DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)

PROTÉGÉ (UNE FOIS REMPLI)

1. Importer Name and Address: Normet caresse de femorat den-

10 Broker Agent - Courter Cyrent

9 Sub HDR NO.

Alf eta

en-téte

2 Tuansaction NO - Nº de transaction

Business Number U GST Redistration NO - Nº de TPS Numéro d'entreprise

4 Immorter NO Nº de l'importateur 5. Office NO. 6. Original Transaction NO. № de bureau Nº de la transaction originale 7 Y-A M D-J

0395

2019/11/14

11. Security NO. - Nº de sécurité

Page NO. - Nº de page 2

12 Country of Origin 13, Place of Export

14 Tauft Treatment Lieu d'exportation

Date of Decision

2021/02/22

15 Direct Shipment Date 16. Currency Code Date d'expédition directe

Code deuse

17. Time Limit - Délai



1 000 Pesignation - Selon la decision Autorisation specials Ligner VDF Code SiMA CD Rate of Customs duty E.T. Rate GST Rate Classification No. Value for Currency Conversion Code VD CD LMSI Taux de droit de douane 36 SiMA Assessment Visitor for Orde Firme Tay Visus for Tax Valeur en douarie Taxe d'accise Valeur pour taxe

AMOUNTS PAYABLE ARE DUE UPON RECEIPT OF THIS NOTICE, NOTWITHSTANDING ANY REQUEST OR APPEAL, OTHER THAN THAT FOR WHICH SECURITY MAY BE AND CHAS BEEN ANY AMOUNT WHICH REMAINS OUTSTANDING AFTER THE SPECIFIED DUE DATE WILL BE SUBJECT TO COLLECTION ACTIONS UNDER THE CUSTOMS ACT, PART W.1 COLLECTIONS.

MEME SI VOUS PRESENTEZ UNE AUTRE DEMANDE OU UN APPEL, TOUS LES SOMMES **DUES **SONT PAYABLES SUR RECEPTION DE CET AVIS, A MOINS QU'UNE GARANTIE SOIT DEPOSEE A CET EGARD OU SI UNE GARANTIE A DEJA ETE DEPOSEE. TOUT MONTANT 21QUI DEMEURE IMPAYE APRES LA DATE 2D'ECHEANCE SPECIFIEE, POURRA FAIRE L'OBJET DE MESURES DE RECOUVREMENT EN VERTU DE LA LOI SUR LES DOUANES, PARTIE V.1 -RECOUVREMENT.

THIS REPRESENTS A DECISION OF THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY UNDER SUBSECTION 60(4) OF THE CUSTOMS ACT.

LA PRESENTE EST UNE DECISION RENDUE PAR LE PRESIDENT DE L'AGENCE ODES SERVICES FRONTALIERS DU CANADA, EN APPLICATION DU PRAGRAPHE 60 (4) DE LA LOI SUR LES DOUANES.

AN APPEAL OF THIS DECISION MAY BE MADE UNDER SECTION 67 OF THE CUSTOMS ACT BY FILING A WRITTEN NOTICE WITH BOTH THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY AND THE SECRETARY OF THE CANADIAN ¹⁸INTERNATIONAL TRADE TRIBUNAL WITHIN 90 DAYS FROM THE DATE OF TH**YS** NOTICE. THE CITT MAY, IN EXCEPTIONAL CIRCUMSTANCES, EXTEND THIS TIME LIMIT UP TO AN ADDITIONAL YEAR PURSUANT TO SECTION 67.1 OF THE CUSTOMS ACT.

Canadä

36.

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) B

1. Importer Name and Address - Nom et adresse de l'importateur 2. Transaction NO. - Nº de transaction Business Number 3. GST Registration NO. - Nº de TP3 Numéro d'entreprise 4. Importer NO S. Office NO. 6 Crigmar Transaction NO Nº de la transaction originals 7 Y A M D Nº de l'importateur Nº de bureau 0395 2019/11/14 9. Sub HDR NO. Nº de 10. Broker / Agent - Courtier / agent 11. Security NO - Nº de sécurité Page NO - N⁴ de page 3 sous en-téte 12. Country of Origin 13. Place of Export 14 Tacif Recibers
Trailement to fare Date of Decision Lieu d'exportation Pays d'origine 2021/02/22 15. Direct Shipment Date 16 Currency Code *7 Time Lend - Délay Date d'expédition directe 18. Description - As Ruled Special Authority Designation - Selon la décision Liane Automation spéciale 21 . Tariff CD VDF Code SIMA CD Rate of Customs duty
Code VD CD LMS1 Taux de droit de douan GST Rate E.T. Rate Taux T.A Classification No Quantity CD tarif CD LMSI Taux de droit de douane Conversion valeur pour change 31. 34 33. 35 SIMA Assessment Catisation de LMSI Value for Duty **Customs Duties** Excise Tax GST TPS Valeur en douane Diroits de douane Taxe d'accise Valour presidence EN VERTU DE L'ARTICLE 67 DE LA LOI SUR LES DOUANES, ON PEUT INTERJETER 21APPEL DE CETTE DECISION, EN PRESENTANT UN 2AVIS ECRIT AU PRESIDENT DE L'AGENCE DES SERVICES FRONTALIERS DU CANADA ET AU SECRETAIRE DU TRIBUNAL CANADIEN DU COMMERCE EXTERIEUR, DANS LES 90 JOURS QUI SUIVENT LA DATE DE CETTE NOTE. LE TCCE PEUT, EN PRESENCE DE CIRCONSTANCES EXTRAORDINAIRES, PROROGER CE DELAI D'UNE ANNEE ADDITIONNELLE CONFORMEMENT A L'ARTICLE 67.1 DE LA LOI SUR LES DOUANES. 18. 22 24 25 28 31 :33 . 34 18. 19. 21 22 26. 28 31. 34 18 19 21 22 23 24 25 28 33 34

9. Sub HDF: NO Nº de

Sous en-lète

1 importer Name and Aschess - Noor et achesse de ningortateur

10 Broker / Agent - Courtier / agent

OUANE OU À VOTRE COURTIER/AGENT EN DOUANE

LEAUDE-EMMANUEELE CHIASSON

REGIONAL APPEALS PROCESSING 33

PRAITEMENT REGIONAL DES APPELS

11. Security NO. - Nº de sécurité

2. Transaction NO → Nº de transaction

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

Services Agency frontaliers du Canada DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

Business Number 3. GST Registration NO. - Nº de TPS Numéro d'entreprise

4. Importer NO Nº de l'importateur . 5. Office NO. Nº de bureau Nº de la transaction NO. Nº de la transaction originale

0395

2019/11/14

Page NO. - Nº de page

7. Y-A M D-J

12. Country of Origin 13. Place of Export
Pays d'origine Lieu d'exportation 14. Tariff Treatment Traitement tarifaire

Date of Decision Date de la décision

2021/02/22

15 Direct Shipment Date 16. Currency Code Uate d'expédition directe Code devise 17. Time Limit - Délai

ช Lime Lign					escription - As R ination - Selon la						20.		oecial Authority prisation spéciale
(1	Classification No Nº de classement	2.0 Tasiff CD 1. Dituut	Zo Quantity Juantite	34 U -	25. VI VDF Code Code VD	26. SIMA CD CD LMSI	27. Rate of Customs Taux de droit de de	28. duly : puane	E.T. Rate Taux T.A.	29. GST F Taux			or Currency Conversion rsion valeur pour change
4	Value for Disty Voletie en douarie	*2	- catalis (intes - au du de douvre		ssessment vii de LMSI	34.	Excise Tax Taxe d'accise	35.		e for Tax pour taxe		36	GST TPS
ķ	t5+				Custon Droits		ties/ Douane				20		
l.	M. A	22		24			sment/ de LMS	28. 31		29.	-30.		
1		· ·		39	Excise	34. Tax	/Taxe	35. d'acc :	i s e	MITTER TO THE		36	
					Sub To	,	Total r	parti	e 1		20.		
				23	25. Total	23.	27	28.		29	30		
		.22		33	INTERE	34. E st/ I	NTÉRÊT	35.		***************************************	,	36.	
	19.						to Cla		t/		20.		
	nga kapan di Agan (Bahada)	A. A.	7.5	24	25.	26.	27.	28.		29	30.	***************************************	
R	IMMEDIAT	E ACTIO	ON: SHOU	LD BE	HRECTI	CO TO	YOUR						

Canadä

30.

136.

ONTREAL

34.

35.

24 25.

QUEBEC

line Description - As Ruled Special Authority Ligne Designation - Selon la décision 21 . Tanff CD VDF Code SIMA CD Rate of Customs duty Code VD CD LMSI Taux de droit de douan E T Rate Taux T.A Classification No Quantify Nº de classement CD tarif CD LMSI Taux de droit de douane Conversion valeur pour charge 33 34 35 385 SIMA Assessment Value for Duty Customs Buties Excise Tax Vaus for Tax Droits de douane Cotisation de LMS Taxe d'accuse Valeur pour taxe

THE AMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX(HST) APPLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:

(A) CLAIMANTS WHO ARE NOT REGISTERED FOR THE GST/HST: A REBATE CHEQUE FOR THE APPLICABLE AMOUNT OF GST/HST WILL BE AUTOMATICALLY SENT TO YOU.

(B) CLAIMANTS REGISTERED FOR: THE GST/HST: THE GST/HST MAY BE CLAIMED AS AN INPUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE GENERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED SALES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS LONG AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS DETAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION.

IF A REBATE HAS BEEN PAID TO YOU FOR ANSAMOUNT WHICH: HAS BEEN CLAIMED AS AN ITC, THE AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.

A BALANCE OF LESS THAN \$2.00 OF GST/HST WILL NOT BE REFUNDED/REBATED.

LE MONTANT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONESEE (TVH) APPLICABLE A CE RAJUSTEMENT PEUT ETRE RECOUVERT DE LA MANIERE SUIVANTE :

25

24

(A) LES DEMANDEURS QUI NE SONT PAS INSCRITS AUX FINS DE LA TPS/TVH : UN CHEQUE DE REMBOURSEMENT²² POUR LE MONTANT APPLICABLE DE TPS/TVH VOUS SERA AUTOMATIQUEMENT ENVOYE.

26

28

(B) LES DEMANDEURS QUI SONT INSCRITS AUX FINS DE LA TPS/TVH : LA TPS/TVH PEUT ETRE DEMANDEE COMME UN CREDIT DE TAXE SUR LES INTRANTS (CTI) SUR VOTRE PROCHAÎNE DECLARATION DE TPS/TVH. SINON, VOUS POUVEZ PRODUIRE AUPRES DE L'AGENCE DU REVENU DU CANADA LA DEMANDE GENERALE DE REMBOURSEMENT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONISEE(TVH) (FORMULAIRE GST 189) POURVU QU'UN CREDIT DE TAXE SUR LES INTRANTS(CTI) N'AIT PAS ETE DEMANDE POUR CE MONTANT. VEUÎLLEZ JOINDRE CE RELEVE DETAILLE DE RAJUSTEMENT AINST QUE LES DOCUMENTS A L'APPUI DE VOTRE DEMANDE. SI VOUS AVEZ RECU UN REMBOURSEMENT POUR UN MONTANT QUI A ETE DEMANDE COMME UN CTI, LE MONTANT DOIT ETRE REMIS A L'AGENCE DES SERVICES FRONTALIERS DU CANADA.

Canadä

Canada Border

Agence des services Services Agency frontaliers du Canada

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)

В

1. Importer Name and Address. Non-Professe to his citates. 2 Transaction NO. - Nº de transaction 3 GST Registration NO. - Nº de TPS Importer NO.
 Nº de l'importateur 5. Office NO. 8. Original Transaction NO. N° de bureau N° de la transaction originale 7. Y - A M 19, Sub HOR NO, N° de 10. Broker / Agent - Courber / agent 11. Security NO. - Nº de sécurité Page NO. - Nº de page sous en-téte 12. Country of Origin 13. Place of Export Pays d'origine Lieu d'exportatio Date of Decision Date de la décision 14. Tariff Treatment Lieu d'exportation Traitement taritaire 15. Direct Shipment Date 16. Currency Code Date d'expédition directe Code devise 17. Time Limit - Délai Description - As Ruled Designation - Selon la décision Special Authority Line Autorisation spéciale 21 26. E27.
SIMA CD — Rate of Customs duty
CD LMSI — Taux de droit de douane Classification (4) Nº de classement Cauric Pa Life Call E.T. Rale Taux T.A. GST Rate Taux TPS Value for Currency Conversion Conversion valeur pour change and the Code VD SIMA Assessment GST TPS Value for Onts umans Duties Excise Tax Vaue for Tax Le als de douane Cotisation de LMSI Valeur en douane Taxe d'accise Valeur pour taxe 20 18 27 24 25. 26. 28 29 30 34 35. 36. 18 21. 26. 28. 29 30. 31. 34 35. 36 20. 18 26 29. 24 28. 30. 34. 35 36. 20. 29 28. 26. 28 .30 21 35. 36 34

FEUILLE DE TRANSMISSION POUR MISE EN LIASSE

NO. RAJUSTEMENT :			ESTAMPILLE
NO. DE L'AGENT :	exc829		
NO. DE SECTION:	RECOURS		
DATE:	2021-02-22		
-	Année / Mois / Jour		
TYPE DE RAJUSTEMEN	<u>NT</u>	RECETTES	
K14D – Article 60 /Section		N/G/R	
TB – Article 67 / Section 67 K47 - SIMA	7		
		C / R	
		C / D	
	,	C / P	X
,		ANNULATION	
MONTANT DU RAJUST	EMENT:		
DÉTAILS DU RAJUSTEN	MENT: APPEAL CASE NO. 20-0)239	
X7 - 111 - 11 - 11 - 11 - 11 - 11 - 11 -			
	e Grenier après la mise en lot p	oour approbation : Annie.G	Grenier Websa-asfe.ge.ca
Merci,			
Pour toute question veuillez	me contacter : Lina Maggio		

' '	Services Ag	lency i	rontaliers du Ca	nada DOU	ANES CANA	DA - RELEVE D	ETAILLE	DE HAJUS	IEMENT P	PROTÉGÉ (UNE FOIS REMPLI)
1. Import	er Name and Address - No	om et adresse	de l'importateur		2.1	ransaction NO, - Nº de	transaction			
						<u> </u>			Business	Number
					3. G	ST Registration NO N	lº de TPS	Num	éro d'ent	reprise
					4. ln	nporter NO. 1º de l'importateur	5. Office NO Nº de bur). 6. Origina reau Nº de	Transaction NO. a transaction original	7. Y-A M D
		***************************************					0705			2019/07/08
Sub HDR N Nº de	10. Broker / Agent - C IO.	Courtier / agent				11. Security NO.	- Nº de sécurité	ė .	mentalaran a deservira district company, a microsoft a topological pological plane gar, que, que, que, que	Page NO Nº de pa
sous en-téte						12. Country of O	rigin 13. Place	of Export	14. Tariff Treatment	Date of Decision
						Pays d'origin	e Lieu d'	exportation	Traitement tarifa	Date de la décision
01						UOK 15. Direct Shipme		OK S. Currency Coo	02	2020/10/29
						Date d'expédi	ition directe	Code devise	r. innet	mint - Dela
						06	25	USD		who had structured to the decision
3. Line	19.			Desci	ription - As Ruled				20.	Special Authority
Ligne		22.	23.	Designation 24.	on - Selon la décis 25. 26.	27.	28.		29.	Autorisation spéciale
	Classification No. N° de classement	Tariff CD CD tarif	Quantity Quantité	U-M	VDF Code SII	MA CD Rate of Custo CLMSI Taux de droit de	ms duty	E.T. Rate Taux T.A.	GST Rate Taux TPS	Value for Currency Conversion Conversion valeur pour change
	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	33. SIMA Asses Cotisation de	sment	34. Excise Tax Taxe d'accise	35.	Vau	e for Tax	36. GST
									r pour taxe	TPS
026		22.	23.	24.	25. 26.	27.	28.			30.
		-32.		33.	023	34.	35.	.0	0 5.0	
			.00		.00		.00			. 113
т	outies/Dro	ite	SIMA	/тмат	Pro	ise/Accis		aam /	75 To 45	
	19.	1.00	+000			+000.00	se	GST/	TPS	Total
		1346 04	N-010F						1	
	RC	MS 20	0≋0197 -	т.	5 A COM	IPONENT (אַ מילים יובר	CVING	FOUTDW	
	(I	TBIS	NOT USED	IN A MO	TOR VI	HICLE EN	IGINE.) THE	TERMS	36.
	' G	EARBO	I' AND 'XC	RANSMI	SSION	ARE SYNC	DOMYMOU	S; GE	AR BOXE	S ARE
	SP	EED (ED FOR UNI CHANGERS,	INCLUD	LNG LOE	ROUE COM	GEAR	BOXES	AND OT	HER
	^{19.} AL	LISON	I TRANSMIS	SION IS	3 APPRO	PRIATELY	CLAS	SIFIE	D UNDER	
	84	83.40).00.29, I	N ACCO	RDANCE	WITH GIF	1, 6	AND	EXPL. NO	OTES
	TO NO	TES T	O HEADING	I) ²⁴ PAR' ! 84 83	1958 (SEC	TION NOT	$(E 2^2)$,	AS W	EUL AS	EXPL.
	MO	NIKA	BALOG-SIP	OS, API	PEALS 0	FFICER.	HAMTEL	TON T	ONTACT RADE API	PEATIS
	UN	IT AI	289-439-	9312.						
AMO	UNTS PAVA	BLE 2	מיו אוות אא	ON DECE	ייים די	י שנדם זים	\m T C ==	MORE	T M117 A PR =	
REQ	UEST OR A	PPEAL	RE DUE UP	HAN THA	T FOR	WHICH SE	CURIT	Y MAY	BE AND	HAS BEEN
3 T A	EN. ANY	AMOUN	IT WHICH R	EMAINS	OUTSTA	NDING AF	TER T	HE SP	ECTETED	DITE DATE
OI TT	L BE SUBJ L ECT IONS.	ECT I	OCLLECT	ION ACT	TONS ²⁶ U	NDER THE	CUST	OMS A	CT, PAR	* V.1 -
		32.	I	33.	34	<u> </u>	35.	talanti anno e farante de serve entre estato estato e e e e e espano ap		36.

*	Canada Border Services Agency	Agence des services frontaliers du Canada	CANADA CUST DOUANES CAN	OMS - DETAILED ADA - RELEVÉ DI	ADJUSTMENT STAT ÉTAILLÉ DE RAJUST	TERRESIS PROT	ECTED (WHEN COMPLETED) B
1. Importer N	Name and Address - Nom et adre	esse de l'importateur	2	Transaction NO Nº de t	ransaction	kanaanaanaanaanaanaanaanaanaanaanaanaana	
			3.	GST Registration NO N	e de TPS Numé	Business éro d'entr	
A Principal Control of the Control o			4	mporter NO. Nº de l'importateur	Nº de bureau № de la	Transaction NO. a transaction originale	7. Y-A M D-J
9. Sub	10. Broker / Agent - Courtier / a	and a		11.0	0705	**************************************	2019/07/08
HDR NO. Nº de sous en-téte		.		11. Security NO 12. Country of Ori Pays d'origine 15. Direct Shipme Date d'expédit	gin 13. Place of Export Lieu d'exportation	14. Tariff Treatment Traitement tarifaire 17. Time Lin	2020/10/29

18. Line Ligne	19.	Г	Description - As Ruleo Designation - Selon la déc			20.	Special Authority
Ns	assification No. 22.	23. Quantity 24	. 25. 26 U - M VDF Code S		28. ns duty E.T. Rate Taux T.A.	29. 30 GST Rate Taux TPS	Autorisation spéciale). Value for Currency Conversion Conversion valeur pour change
31	Value for Duty aleur en douane	Customs Duties SIM	IA Assessment isation de LMSI	34. Excise Tax Taxe d'accise		for Tax pour taxe	36. GST TPS
21 DUES DEPO 31 QUI DE M RECO	S SONT PAYAB SEE A CET E DEMEURE IMP IESURES DE R OUVREMENT.	ESENTEZ UNE AU LES SUR RECEPT GARD OU SI UNE AYE APRES LA D ECOUVREMENT EN A DECISION OF	ION DE CE GARANTIE ATE D'ECH VERTU DE THE PRES	T AVIS, A A DEJA E EANCE SPE LA LOI S IDENT OF	MOINS QU'U TE DEPOSEE CIFLEE, POU UR LES DOUZ	UNE GARA TOUT URRA FAI ANES, PA	MONTANT
21	22.		. 25. 26	27.	28.	29. 30	
31DES	RESENTE EST SERVICES FR A LOI SUR L	UNE DECISION ONTALIERS DU C ES DOUANES.	RENDUE PA ANADA, EN	R LE PRES 34 APPLICAT	IDENT DE L' ION 35DU PRAC	AGENCE PRAPHE 6	0 36(4)
BACT	BY FILING A	IS DECISION MA WRITTEN NOTICE ERVICES AGENCY	E WITH BO	TH THE PR	ESIDENT OF	THE 20.	STOMS
21.INTE NOTI	RNATIONAL T CE. THE CIT	RAĐE TRIBUNAL ²⁴ T MAY, IN EXCE UP TO AN AĐDI	WITHIN 90 PTIONAL C	DAYS FRO IRCUMSTAN	M THE DATE CES, EXTENI	OF THIS	
OF I	HE CUSTOMS	ACT.					
L'AC	DE CETTE ENCE DES SE	RTICLE 67 DE LA DECISION, EN PI RVICES FRONTAL MERCE EXTERIE (1)	R ESENTANT I ERS DU C	UN AVIS ANADA ET	ECRIT AU PE AU SECRETAI	RESIDENT	DE RIBINAL

Canadä

DE CETTE NOTE. LE TCCE PEUT, EN PRESENCE DE CIRCONSTANCES

SIEXTRAORDINAIRES, PROROGER CE DELAI D'UNE ANNEE ADDITIONNELLE
CONFORMEMENT À L'ARTICLE 67.1 DE LA LOI SUR LES DOUANES.

30

36

TORONTO

MONIKA BALOG STPOS

REGIONAL APPEALS PROCESSING 33.

TRAITEMENT REGIONAL DES APPELS

26.

34.

27

28

35

25

ONTARIO

*	Canada Border Services Agency	Agence des services frontaliers du Canada	CANADA CU DOUANES C	ISTOMS ANADA	- DETAILED A - RELEVÉ DÉ	ADJUSTME TAILLÉ DE	NT STA	TEMENT TEMENT	PROTECT PROTÉ	ED (WHEN COMPLETED) B
1 Importer	Name and Address - Nom et adre	esse de l'importateur		2. Transa	action NO Nº de tra	ansaction			L	4 4
				3. GST R	egistration NO Nº ‹	de TPS	Nume	Busin éro d'		
				4. Importe Nº de i	er NO. l'importateur	5. Office NO. Nº de burea	6. Original Nº de la	Transaction Natransaction or	O. nginale	7. Y-A M D-J
						0705				2019/07/08
9. Sub HDR NC Nº de sous	10. Broker / Agent - Courtier / a	gent			11. Security NO N	Nº de sécurité				Page NO Nº de page
en-téte					12. Country of Origi Pays d'origine	in 13. Place of E Lieu d'exp		14. Tariff Trea Traitemer		Date of Decision Date de la décision 2020/10/29
					15. Direct Shipmen Date d'expéditio		urrency Cod ode devise	a 17.	Time Limit - (
18. Line Ligne	19.		Description - As Designation - Selon I						20.	Special Authority Autorisation spéciale
	lassification No. 22. Tariff de classement CD t		4. 25. U - M VDF Coo Code VI			28. s duty douane	E.T. Rate Taux T.A.	29. GST F Taux T		Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	Customs Duties SII	MA Assessment tisation de LMSI	34.	Excise Tax Taxe d'accise	35.		for Tax		GST TPS
	MOUNT OF THE				GST)/HA				TAX (I	
	CABLE TO THI			-						
THE A	PPLICABLE AM	ARE NOT REGIS	T WILL	BE A	UTOMATI	CALLY	SENT	TO Y	ου.	
INPUT	TAX CREDIT	ISTERED FOR TH	NEXT GS	T/HS	T RETUR	N. ALI	ERNA	TIVEL	Y, TH	IE
GENER Sales		ON FOR REBATE ORM GST 189) M								
LONG	AS AN ITC HA	S NOT BEEN CLA	IMED FO	R TH	IS AMOU	NT. E	LEAS	E ENC	LØSE	THIS
FA	REBATE HAS E	NT STATEMENT A	U FOR A	N 26.AM	OUNT WH	ICH28.HA	S BE	EN9 CL	APPI AI ME I	AS AN ITC,
31.	MOUNT SHOULD	BE RETURNED 1	O CANAD	A BO 34.	RDER SE	RVICES 35.	AGE	NCY.	į į	36.
A BAL	ANCE OF LESS	THAN \$2.00 OF	GST/HS	T WI	LL NOT	BE REE	UNDE	D/REB	ATED.	
LE MO	NTANT DE LA	TAXE SUR LES F	RODUITS	ET	SERVICE	S (TPS	3)/TA	XE DE	VENT	le.
	RE SUIVANTE		E RAJUS	TEME	NT PEUT	ETRE	RECO	UVERT	ĐE I	ıA.
21. (A) L	ES DEMANDEUR	S QUI NE SONT		26. CRTT	27. S AUX F	28. T NS DF	T.7A	29. TDS / T	30. VH •	IIN CHPOILE
DE RE	MBOURSEMENT ⁸² ATIQUEMENT E	POUR LE MONTAN	T APPLI	CABL	E DE TP	S/TVH	vous	SERA	3	6.
(B) L	ES DEMANDEUR	S QUI SONT INS	CRITS A	UX F	INS DE	LA TPS	/TVH	: LA	TPS/	TVH PEUT
ETRE	DEMANDEE COM	ME UN CREDIT I TION DE TPS/TV	E TAXE	SUR	LES INT	RANTS	(CTI) SUR	VOTE	RE
AGE	NCE DU REVEN	U DU CANADA LA	DEMAND	E GE	NERALE	DE REM	IBOUR	SEMEN	T DE	LA TAXE SUR

LES PRODUITS ET SERVICES (TPS) TAXE DE VENTE HARMONISEE (TVH) (FORMUMAIRE GST 189)
POURVU QU'UN CREDIT DE TAXE SUR LES INTRANTS (CTI) N'AIT PAS ETE DEMANDE POUR
CE MONTANT. VEUÎLLEZ JOINDRE CE RELEVE DETAILLE DE RAJUSTEMENT AINSTE QUE LES
DOCUMENTS A L'APPUI DE VOTRE DEMANDE. SI VOUS AVEZ RECU UN REMBOURSEMENT POUR
UN MONTANT QUI A ETE DEMANDE COMME UN CTI, LE MONTANT DOIT ETRE REMIS A L'AGENCE

B2-1 ON SOLDE DE MOINS DE 2\$ DE TPS/TVH NE SERA PAS REMBOURSE.

COPY - COPIE 1

DES SERVICES FRONTALIERS DU CANADA.

Canadä

26SA - Neleased under the Access to Information Act ASFC - Divulgation en vertu de la loi sur l'Accès à l'info

Demande de mise en lot de RDR / DAS Batching Request Form

NOMBRE DE RDR : Number of DAS			ESTAMPILLE STAMP
NOM DE L'AGENT :	Monika Balog-Sipos (N	MXB986)	
Section /Division:	RECOURS / RECOU	RSE	
DATE:	2020/10/27		
	Année / Mois / Jour Year/ Month / Day		
TYPE DE RAJUSTEME Type of adjustment	NT	RECETTES / Outcome	
K14D/TB/K47	\checkmark	N/G/R	
Autorité: ex. section 60 Authority : i.e Section 60		C / R	
		C / Payable	\checkmark
		ANNULATION/CANCEL	LATION
MONTANT DU RAJUST Amount of the Adjustme			
DÉTAILS DU RAJUSTE Details of the adjustment			
Veuillez transférer à Tin	a Scatozza après la mise en lot nsfer to Tina Scatozza for app	pour approbation. roval	

1. Importer	Name and Address - Nor	m et adresse o	de l'importateur	<u> </u>		2. Transacti	ion NO Nº de tra	ansaction			41	0249
					j), GST Rec	jistration NO №	de TPS	··· 1	Busines ro d'er		
						1. Importer Nº de fin	NO. nportateur	5. Office NO. Nº de bure		Transaction NO. transaction origi	nale	7. Y-A M D-J 2020/02/07
9. Sub HDR N Nº de sous	10. Broker / Agent - Co	ourtier / agent					11. Security NO					Page NO № de page
en-téte							12. Country of Ori Pays d'origine CN		xportation	14, Tariff Treatm Traitement t 0 2	arifaire	Date of Decision Date de la décision 2021/03/04
							15. Direct Shipme Date d'expédit 12		Currency Code Code devise USD	17. Tir	ne Limit · Dél	ai
18. Line Ligne	19.				ription - As Ru						20.	Special Authority Autorisation spéciale
	Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code Code VD		27. Rate of Custor Taux de droit de	ms duty e douane	E.T. Rate Taux T.A.	29. GST Rat Taux TP		alue for Currency Conversion onversion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Asses Cotisation d		34.	Excise Tax Taxe d'accise	35.		e for Tax pour taxe	36	GST TPS
18.	19.										20.	
21.		22.	23. 4284		25. R 013	<u> </u>	27.	28.	. 0	0 5	30.	
31.		32.	.00		.0	34.		.00			ļ36 	
18.	Duties/Dro		SIMA/I +000.		Ех		e/Acci: 00.00	se	GST/	TPS	· · · · · · · · · · · · · · · · · · ·	Total
21.	•	PPEAL					j			29.	30.	
31.	IO Sl	CE SK KATES	ODS IN ISSU ATING BLADE TO WALK ON PROTECTING	ES. TH VARI	EY AI	LIOW SUR F	FOR I	NDIVII	UALS	WEARIN	G IC	E
18.	19.	• •	DY IS MADE									
21.	VI		IZED RUBBEI							SPON (1	•
31.	<u>.</u>	EGAL	SSIBILITY ON TO TO NOTE 3	CHAPTE	R 95	SPE						
18.	19. S 1	UITAB	LE FOR USE R ARE TO BI	SOLEI	Y OR	PRI	NCIPAL	LY WI	H ART	ICLES	7-	HIS
31.	W)	HILE HE FU	THE PRIMARY	HE GO	OD EN	NAHV	CES, I	N A ST	JBORDI	NATE V	VAY, 36).

AND WALK ON VARIOUS SURFACES ASIDES FROM ICE, THEREBY

*	Canada E Services			des servic ers du Can		CANAI	DA CUS NES CA	TOMS NADA	- DETAILED - RELEVÉ D	ADJUS ÉTAILLI	TMEN É DE	IT STAT RAJUST	TEMENT [PROTEC	TED (WHEN COMPLETED) B
1. Importer N	ame and Address	s - Nom et adres	se de l'import	ateur				2. Transa	action NO № de t	ransaction		,			
							İ	3. GST Re	egistration NO N	de TPS		NT: 1 m á	Busine		
												Manie	ero d'e	псге	prise
								4. Importe	r NO. Importateur	5. Office I	NO. bureau	6. Original Nº de la	Transaction NC). inale	7. Y-A M D-J
									,	039	Ì				2020/02/07
9. Sub	10. Broker / Ager	nt - Courtier / agr	ent						11. Security NO	Nº de sécu	urité				Page NO Nº de page
HDR NO. Nº de sous															2
en-téte									12. Country of Ori Pays d'origine		ace of Ex		14. Tariff Treatr Traitement		Date of Decision Date de la décision
									ayoudagiik		u u capo	itation	ridicition	tarrano	2021/03/04
									15. Direct Shipme Date d'expédi			rency Code de devise	e 17. Ti	ime Limit	- Délai
							e				<u> </u>				
18. Line Ligne	19.				٠	Descrip Designation	otion - As R							20.	Special Authority Autorisation spéciale
	assification No. de classement	22. Tariff 0 CD ta		Quantity Quantité	2		25. VDF Code Code VD		27. CD Rate of Custo SI Taux de droit de	ns duty	28. 1	T. Rate	29. GST Ra Taux TF		Value for Currency Conversion Conversion valeur pour change
	Value for Duty aleur en douane	32.	Custom Droits de	s Duties		MA Assessn otisation de L		34.	Excise Tax Taxe d'accise		35.		e for Tax pour taxe		GST TPS
18.	19.		·····		11 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -				<u></u>					20.	
21.	1	j	ì	TABILI OF AN	1	1		1	FZUSE	AND a	MEE	TS T	HE 9.	30.	
31.		32 TN AC	CORDA	1	33.	TR 1	AND	34. T N	APPLIC		35. N O	त्रा प	GAT. NO	этс	36.
		3 TO	CHAPI	ER 95,				i	ED WIT	A	RE	ACCE	SSORI	ES	<u> </u>
18.	19.	TARIF	F ITE	м 9506	.70	0.11	"AR	LICL	ES AND	EQU	IPM	ENT	FOR G	ENEF	RAL
21.		(INCL	UDÆNG	TABLE	- TI	ENNIS) OI	R26.OU	TDOOR CHAPTE	GAME	S,	NOT	SPECI	FIEI)
31.									S AND :						
L		ATTAC							TWEAR:						
18.	19.			R INQU					CONTAC	r AP	PEA	LS O	FFICE	R 20	
21.		22.	23.				25.	26.	27.	2	28.		29.	30.	

AMOUNTS PAYABLE ARE DUE UPON RECEIPT OF THIS NOTICE, NOTWITHSTANDING ANY 31REQUEST OR APPEAL, OTHER THAN THAT FOR 34WHICH SECURETY MAY BE AND HAS BEEN ANY AMOUNT WHICH REMAINS OUTSTANDING AFTER THE SPECIFIED DUE DATE WILL BE SUBJECT TO COLLECTION ACTIONS UNDER THE CUSTOMS ACT, PART V.1 -

COLLECTIONS.

MEME SI VOUS PRESENTEZ UNE AUTRE DEMANDE OU UN APPEL, TOUS LES SOMMES ²¹DUES SONT PAŸABLES SUR RECEPTION DE CET AVIS, A MOINS QU'UNE GARANTIE SOIT DEPOSEE A CET EGARD OU SI UNE GARANTIE A DEJA ETE DEPOSEE. TOUT MONTANT ³¹QUI DEMEURE IMPAYE APRES LA DATE D'ECHEANCE SPECIFFEE, POURRA FAIRE L'OBJET DE MESURES DE RECOUVREMENT EN VERTU DE LA LOI SUR LES DOUANES, PARTIE V.1 -

RECOUVREMENT.

Canada Border Agence des services

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT
PROTECTED (WHEN COMPLETED)

Seivines Age	noy nomaners qui	canada DOUA	INES CAN	ADA - RELEVE D	ETAILLE DE	HAJUS I EMENT	PROTÉGÉ (UNE FOIS REMPLI)
. Importer Name and Address - Nor	n et adresse de l'importateur		2	. Transaction NO Nº de t	transaction		
						Busin	ness Number
			3.	GST Registration NO N	e de TPS	Numéro d	'entreprise
			4.	Importer NO. Nº de l'importateur	5. Office NO. Nº de bureau	6. Original Transaction Nº de la transaction	NO. 7. Y-A M D-J
					0.395		2020/02/07
Sub 10. Broker / Agent - Co	urtier / agent			11. Security NO.	- Nº de sécurité		Page NO Nº de pag
Nº de sous				4			3
en-téte				12. Country of Or Pays d'origine	igin 13. Place of E Lieu d'exp		reatment Date of Decision Date de la décision
							2021/03/04
				15. Direct Shipme Date d'expédi		urrency Code 1	7. Time Limit - Délai
				i i	inorrances: C	odo devide	Section of the sectio
				··· -			
Line Ligne			ription - As Rule				20. Special Authority
	22. 23.	24.		26. 27.	28.	29.	Autorisation spéciale 30.
Classification No. Nº de classement	Tariff CD Quantity CD tarif Quantité	U - M		SIMA CD Rate of Custo CD LMSI Taux de droit d	le douane		T Rate Value for Currency Conversion x TPS Conversion valeur pour change
Value for Duty Valeur en douane	32. Customs Duties Droits de douane	33. SIMA Asses Cotisation de		34. Excise Tax	_: 35.	Vaue for Tax	36. GST
	- Diolo de dedalle	Constitution		Taxe d'accise		Valeur pour taxe	TPS
	EST UNE DECI	!					
	R LES DOUANE		DA, B.	AFIDICA	TION DO	FINAGINAL	IIE 00 (4)
AN APPEAL OF	THIS DECISI						
	R SERVICES A			•			
	L TRADE TRIE				,		
	CETT MAY, IN				1-		36. 67 1
OF THE CUSTO		ADDITIO	NAL I	BAR PURSU	ANI IO	SECTION	0/.1
	L'ARTICLE 67				_		
	TE DECISION,						
	COMMERCE EXT	-	1				
DE CETTE NOT	E.32 LE TCCE P	EUT, EN	PRESE	NCE DE CI	RCONST	ANCES	.36.
	RES, PROROGE						
CONFORMEMENT	A L'ARTICLE	67.1 DE	LA L	OI SUR LE	s DOUAL	NES.	
. 19.							20.
	22. 23.	24.	25.	26. 27.	28.	29.	30.
	32.	33.		34.	35.		.36.
					1		
		:					

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

2. Transaction NO. - Nº de transaction 1. Importer Name and Address - Nom et adresse de l'importateur Business Number 3. GST Registration NO. - Nº de TPS Numéro d'entreprise 4. Importer NO. 5. Office NO. 6. Original Transaction NO 7. Y-A M D-J Nº de l'importateur Nº de bureau Nº de la transaction originale 0395 2020/02/07 Page NO. - Nº de page 11. Security NO. - Nº de sécurité 9. Sub HDR NO. Nº de 10. Broker / Agent - Courtier / agent 4 sous en-téte 14. Tariff Treatment Date of Decision 12. Country of Origin 13. Place of Export Lieu d'exportation Traitement tarifaire Date de la décision Pays d'origine 2021/03/04 17. Time Limit - Déla 15. Direct Shipment Date 16. Currency Code Date d'expédition directe Code devise 20 18 19. Special Authority Autorisation spéciale Description - As Ruled line Designation - Selon la décision Ligne 21 28 22 23 24 Tariff CD CD tarif VDF Code SIMA CD Rate of Customs duty
Code VD CD LMSi Taux de droit de douane GST Rate Value for Currency Conversion Classification No Quantity U - M F.T. Rate Taux T.A. Taux TPS Conversion valeur pour change Quantité Nº de classement 35 36 33 31 32 SIMA Assessment Excise Tax Taxe d'accise Vaue for Tax Valeur pour taxe GST TPS Value for Duty Cotisation de LMSI Valeur en douane Droits de douane Customs Duties/ Droits de Douane 18 19. 20. SEMA Assessment/ 21 22 23. 24 29 30. Cotisation de LMSI 31 33 36. Excise Tax/Taxe d'accise Sub Total/Total partiel 19 20 18. GST/TPS 21 25 24 28 29 22 23 27 30 Total 31 132 33 34 35 36 INTEREST/INTÉRÊT Amount due to Claimant/ 18 19 Total dû au requérant 20. 29 30 FOR IMMEDIATE ACTION: SHOULD BE DIRECTED TO YOUR CUSTOMS/TRAFFIC DEPARTMENT OR CUSTOMS BROKER/AGENT 35. 36 POUR ACTION IMMÉDIATE: ACHEMINEZ À VOTRE SERVICE DE DOUANE OU À VOTRE COURTIER/AGENT EN DOUANE 20. 25. 26. 27 28. 29 30. JESSICA SHUM OTTAWA ONTARIO 35. 34 36. HO APPEALS PROCESSING

TRAITEMENT DES APPELS - AC

Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT

Nº de l'importateur Nº de la transaction originale 2020/02/0 10. Broker / Agent - Courtier / agent 11. Security NO. Nº de sécurité Page NO. Nº de la transaction originale 2020/02/0 10. Broker / Agent - Courtier / agent 11. Security NO. Nº de sécurité Page NO. Nº de la transaction originale 20. Nº de la transaction originale 20. Investigation 14. Tariff Treatment tarifaire Date of Export 14. Tariff Treatment tarifaire Date of Export 14. Tariff Treatment tarifaire Date of Export 15. Direct Shipment Date 16. Currency Code 17. Time Limit - Détail 20. 2	10. Broker / Agent - Courtier / agent 11. Security NC - N° de Terpontateur 0.39 5 20 20 / 0.2 / 0		to.	et adresse de l'impo	, and a			2. Transaction NO № de t	ransaction			
Nº de l'importateur Nº de la transaction originale 2020/02/0 10. Broker / Agent - Courtier / agent 11. Security NO. Nº de sécurité Page NO. Nº de la transaction originale 2020/02/0 10. Broker / Agent - Courtier / agent 11. Security NO. Nº de sécurité Page NO. Nº de la transaction originale 20. Nº de la transaction originale 20. Investigation 14. Tariff Treatment tarifaire Date of Export 14. Tariff Treatment tarifaire Date of Export 14. Tariff Treatment tarifaire Date of Export 15. Direct Shipment Date 16. Currency Code 17. Time Limit - Détail 20. 2	NP de bruseaux NP de decision NP decis							3. GST Registration NO N	de TPS	i .		
Description - As Ruled	19. Description No. Not de sécurité 19. Description - As Failet Date d'Apport Courtier / Agent - Age											7. Y-A M D
The declar of the page of the	The state of the s								0395			2020/02/0
us defet the defet of Description - As Ruled Date of exporting to the Date of Description - As Ruled Description -	Description As Puled Description As Puled Descript	HDR I	NO.	tier / agent				11. Security NO.	Nº de sécurité			Page NO № de p
Date of logistic logi	Line 19. Description - As Fulded Date of expectation Total expert barrier Date of excellent barrier D	sous										5
Line Ligne Description - As Ruled Date d'expédition directe Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Column of Code devise Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Column of Code viole Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Column of Code viole Description - As Ruled Description - As Ruled Designation - Selon la décision Autorisation spéciale 20. Special Authority Autorisation spéciale 21. 22. 23. 33. GST Rate Coutoms duty E.T. Rate Taux Taux Taux Taux Taux Taux Taux Taux	Line Line Line Line Line Line Line Line Line	11-1616	e					12. Country of Or Pays d'origine	igin 13. Place of E Lieu d'exp			Date de la décision
Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Value for Duty Valeur en douane Ze Customs Duties Description - As Ruled Designation - Selon la décision Description - As Ruled Designation - Selon la décision Ze SilMA CD Rate of Customs duty Code VD CD LMSI Taux Text de droit de douane Value for Duty Valeur en douane Ze SilMA Assessment Ze SilMA Assessment Code VD CD LMSI Taux de droit de douane Ze SilMA CD Rate of Customs duty Code VD CD LMSI Taux de droit de douane Ze SilMA Assessment Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Ze SilMA Assessment Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Ze SilMA Assessment Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Conversion valeur pour che Code VD CD LMSI Taux de droit de douane Code VD CD LMSI Taux de droit de douane Code VD CD LMSI Taux Text Text Text Text Text Text Text Tex	Description - As Ruled Possible - Authorisation speciale - Authorisation s											
Line Ligne Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Value for Duty Valeur en douane Value for Duty Valeur for Outre Droits de douane Customs Duties Droits de douane Special Authority Autorisation spéciale 24. 25. 26. 27. 27. 28. E.T. Rate Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. Value for Duty Valeur en douane Value for Duty Valeur en douane Customs Duties Droits de douane Special Authority Autorisation spéciale 25. 26. 27. 28. E.T. Rate Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. 35. Value for Tax Valeur pour taxe 36. GST TAX (GST) / HARMONIZED SALES TAX (HST) CHARGE TAUX THE GOODS AND SERVICES TAX (GST) / HARMONIZED SALES TAX (HST) PLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:	Description - As Pulled Description - As Pulled Special Authority Authorisation specials Classification No. No declassement Tariff CD Column							15. Direct Shipme Date d'expédi	ent Date 16, Ci tion directe C		17. Time Limit - I	Délaí
Line Ligne Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Value for Duty Valeur en douane Value for Duty Valeur for Outre Droits de douane Customs Duties Droits de douane Special Authority Autorisation spéciale 24. 25. 26. 27. 27. 28. E.T. Rate Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. Value for Duty Valeur en douane Value for Duty Valeur en douane Customs Duties Droits de douane Special Authority Autorisation spéciale 25. 26. 27. 28. E.T. Rate Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. 35. Value for Tax Valeur pour taxe 36. GST TAX (GST) / HARMONIZED SALES TAX (HST) CHARGE TAUX THE GOODS AND SERVICES TAX (GST) / HARMONIZED SALES TAX (HST) PLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:	Description - As Pulled Description - As Pulled - Description - Description - Description - Description - Description										:	For the second second
Line Ligne Description - As Ruled Designation - Selon la décision Classification No. Nº de classement Value for Duty Valeur en douane Value for Duty Valeur for Outre Droits de douane Customs Duties Droits de douane Special Authority Autorisation spéciale 24. 25. 26. 27. 27. 28. E.T. Rate Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. Value for Duty Valeur en douane Value for Duty Valeur en douane Customs Duties Droits de douane Special Authority Autorisation spéciale 25. 26. 27. 28. E.T. Rate Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. 29. 30. Value for Currency Conversion valeur pour che Taux T.A. 35. Value for Tax Valeur pour taxe 36. GST TAX (GST) / HARMONIZED SALES TAX (HST) CHARGE TAUX THE GOODS AND SERVICES TAX (GST) / HARMONIZED SALES TAX (HST) PLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:	Description - As Pulled Description - As Pulled Special Authority Authorisation specials Classification No. No declassement Tariff CD Column											
Classification No. Nº de classement 22. Tariff CD CD tarif 23. Quantity 24. U - M 25. VDF Code Code VD 26. SIMA CD CD LIMS Taux de droit de douane 25. Value for Duty Valeur en douane 32. Customs Duties Droits de douane 33. SIMA Assessment Cotisation de LMS 34. Excise Tax Tax et accise 35. Value for Tax Valeur pour taxe 36. GST Tax GST Tax (HST) 37. Customs Duties Droits de douane 38. SIMA Assessment Cotisation de LMS 34. Excise Tax Tax et accise 35. Value for Tax Valeur pour taxe 36. GST Tax (HST) 37. Customs Duties Droits de douane 38. Customs Duties Droits Droit	Classification No. Not declassement Column and process of the Code VD		19.								20.	
Classification No. No de classement	Classification No. Not de classement Code with					Desc Designati	ription - As F on - Selon la	Ruled a décision				Special Authority Autorisation spéciale
Value for Duty Valeur en douane Customs Duties Droits de douane SIMA Assessment Cotisation de LMSI Excise Tax Taxe d'accise Valeur pour taxe Valeur pour taxe Valeur pour taxe TPS CAMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX (HST) PLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:	Value for Duty Value or Duty Value for Tax Droits de douane Coisation de LMSI Excise Tax Taxe d'accise Value pro Tax Value pr		2	Tariff CD			VDF Code	e SIMA CD Rate of Custo	ms duty	E.T. Rate	GST Rate	Value for Currency Conversi Conversion valeur pour char
AMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX(HST) PLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:	E AMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX(HST) PLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER: CLAIMANTS WHO ARE NOT REGISTERED FOR THE GST/HST* A REBATE CHEQUE FOR E APPLICABLE AMOUNT OF GST/HST WILL BE AUTOMATICALLY SENT TO YOU. CLAIMANTS REGISTERED FOR THE GST/HST* THE GST/HST* MAY BE CLAIMED AS AN PUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS TAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. A REBATE HAS BEEN PAID TO YOU FOR AN AMOUNT WHICH HAS BEEN CLAIMED AS AN ITC		Classification No.	CD tarif		Tax						
CLATMANTS WHO ARE NOT DECLETEDED FOR THE COT/UST. A DEDATE CUPAITE FOR	E APPLICABLE AMOUNT OF GST/HST WILL BE AUTOMATICALLY SENT TO YOU. CLAIMANTS REGISTERED FOR THE GST/HST THE GST/HST MAY BE CLAIMED AS AN PUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS TAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. A REBATE HAS BEEN PAID TO YOU FOR AN AMOUNT WHICH HAS BEEN CLAIMED AS AN ITC AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.		Classification No. N° de classement Value for Duty	32. Custo		SIMA Asses		Excise Tax	:		(GST
	NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS TAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. A REBATE HAS BEEN PAID TO YOU FOR ANSAMOUNT WHICH HAS BEEN CLAIMED AS AN ITCE AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.	PL) E	Classification No. Nº de classement Value for Duty Valeur en douane AMOUNT OF TICABLE TO TICABLE TO TICABLE TO TICABLE TO TICABLE TO TICABLE	Custon Droits THE GOOTHIS AD WHO ARE AMOUNT	DS AND JUSTME NOT R OF GS	SERVIC NT MAY EGISTER T/HST W	ED FO	ECOVERED IN GST OR THE GST BE AUTOMAT	ARMONIZ N THE P /HST: A ICALLY	Valeur pour ta LED SALE COLLOWIN A REBATE SENT TO	S TAX() IG MANN C CHEQU O YOU.	GST TPS HST) ER: E FOR
	LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS TAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. A REBATE HAS BEEN PAID TO YOU FOR ANSAMOUNT WHICH HAS BEEN CLAIMED AS AN ITCE AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.	PL) E)	Classification No. N° de classement Value for Duty Valeur en douane AMOUNT OF TOUR STANDARD TO TOUR STANDARD TO TOUR STANDARD TO TOUR STANDARD TOUR STANDA	Custon Droits of Phils AD THIS AD THIS AMOUNT REGISTE	DS AND JUSTME NOT R OF GS RED FO	SERVIC NT MAY EGISTER T/HST W R33.THE G	ES T. BE R ED F ILL ST/H	Excise Tax Taxe d'axoise AX (GST)/H ECOVERED I OR THE GST BE AUTOMAT ST3. THE GS	ARMONIZ N THE P /HST: A ICALLY I/HST: N	Valeur pour ta LED SALE COLLOWIN A REBATE SENT TO MAY BE	ES TAX () IG MANN E CHEQU O YOU. CLAIMED	GST TPS HST) ER: E FOR
OUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE	TAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. A REBATE HAS BEEN PAID TO YOU FOR AN AMOUNT WHICH HAS BEEN CLAIMED AS AN ITO E AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.	E PL) E)	Classification No. N° de classement Value for Duty Valeur en douane AMOUNT OF TOUR STANDARD	THE GOO THIS AD WHO ARE AMOUNT REGISTE IT (ITC	DS AND JUSTME NOT R OF GS' RED FO) ON Y	SERVIC SERVIC NT MAY EGISTER T/HST W R3. THE G OUR NEX	ED FO	Excise Tax Taxe d'axoise AX (GST)/HI ECOVERED II OR THE GST BE AUTOMAT ST THE GST T/HST RETU	ARMONIZ N THE I /HST: A ICALLY T/HST: N RN. ALT	Valeur pour ta LED SALE FOLLOWIN REBATE SENT TO MAY BE C FERNATIN	SE TAX() IG MANN E CHEQU O YOU. CLAIMED	GSI HST) ER: E FOR GAS AN HE
PUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY A	A REBATE HAS BEEN PAID TO YOU FOR ANSAMOUNT WHICHS HAS BEENS CLAIMED AS AN ITO E AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.	E PL) E) PU NE	Classification No. N° de classement Value for Duty Valeur en douane AMOUNT OF TOUR STANDARD	THE GOODING ARE AMOUNT REGISTE IT (ITC ATION F (FORM	DS AND JUSTME NOT R OF GS RED FO) ON Y OR REB GST 18	SERVIC NT MAY EGISTER T/HST W R3.THE G OUR NEX ATE OF 9) MAY	ED FOILL ST/H	Excise Tax Taxe d'axcise AX (GST)/H ECOVERED II OR THE GST BE AUTOMAT ST THE GST T/HST RETU S AND SERV ILED BY YO	ARMONIZ N THE P /HST= P ICALLY I/HST= N RN. ALT ICES TA U WITH	Valeur pour ta LED SALE COLLOWIN LEBATE SENT TO MAY BE (TERNATIV LX (GST)	S TAX() IG MANN C CHEQU O YOU. CLAIMED FELY, T	GSI IPS HST) ER: E FOR GAS AN HE IZED
PUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY A NG AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS	E AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY.	E PL) E) PU NE LE	Classification No. No de classement Value for Duty Valeur en douane AMOUNT OF TOTAL CLAIMANTS APPLICABLE CLAIMANTS IT TAX CREDITAL APPLICABLE CLAIMANTS IT TA	THE GOO THIS AD THO ARE AMOUNT REGISTE IT (ITC ATION F (FORM HAS NO	DS AND JUSTME NOT R OF GS RED FO OR REB GST 18 T BEEN	SIMA Asses Cotisation di SERVIC NT MAY EGISTER T/HST W R3. THE G OUR NEX ATE OF 9) MAY CLAIME	ES T. BE R. ED FO. ST/H. T GS. GOOD BE F. D FO.	Excise Tax Taxe d'axoise AX (GST)/H. ECOVERED II OR THE GST BE AUTOMAT ST THE GS' T/HST RETU S AND SERV ILED BY YOUR THIS AMO	ARMONIZ N THE P /HST: A ICALLY T/HST: N RN. ALT ICES TA U WITH UNT. I	Valeur pour la LED SALE FOLLOWIN LEBATE SENT TO MAY BE (TERNATIV LX (GST) / CANADA PLEASE I	ES TAX() IG MANN E CHEQU O YOU. CLAIMED VELY, T VHARMON REVENU	GSI HST) ER: E FOR GAS AN HE IZED E AGENCY AS THIS
PUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY A NG AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS CAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION.		E PL) E) PU NE LE NG	Classification No. No de classement Value for Duty Valeur en douane AMOUNT OF TOUR STANDARD	THE GOOTHIS ADMINISTREGISTE ATION F (FORM HAS NO	DS AND JUSTME NOT R OF GS RED FO) ON Y OR REB GST 18 T BEEN TATEME	SERVIC NT MAY EGISTER T/HST W R3.THE G OUR NEX ATE OF 9) MAY CLAIME NT AND	ES T. BE R. ILL ST/H T GS GOOD BE F D FO SUPP	Excise Tax Taxe d'axcise AX (GST)/H. ECOVERED II OR THE GST BE AUTOMAT ST* THE GST T/HST RETU S AND SERV ILED BY YOU R THIS AMO ORTING DOC	ARMONIZ N THE P /HST A ICALLY T/HST N RN. ALT ICES TA U WITH UNT. I	Valeur pour ta LED SALE COLLOWIN A REBATE SENT TO MAY BE (TERNATIV AX (GST) / CANADA PLEASE I WITH Y(ES TAX() IG MANN E CHEQU O YOU. CLAIMED VELY, T VHARMON REVENU ENCLOSE OUR APP	GSI HST) ER: E FOR SAS AN HE IZED E AGENCY AS THIS LICATION.
PUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE NERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED LES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AND AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS TAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. A REBATE HAS BEEN PAID TO YOU FOR AN AMOUNT WHICH HAS BEEN CLAIMED AS AN IT		E PL) E) PU NE LE NG	Classification No. N° de classement Value for Duty Valeur en douane AMOUNT OF TOTAL CLAIMANTS IN TAX CREDITE TO TOTAL CREDITE TO TOTAL CREDITE TOTAL CREDI	THE GOODING ARE AMOUNT REGISTE IT (ITC ATION F (FORM HAS NO IMENT S BEEN	DS AND JUSTME NOT R OF GS' RED FO) ON Y OR REB GST 18 T BEEN TATEME	SIMA Asses Cotisation de SERVIC NT MAY EGISTER T/HST W R:3. THE G OUR NEX ATE OF 9) MAY CLAIME NT AND O YOU F	ES T. BE R. FILL ST/H T GS GOOD BE F D FO SUPP	Excise Tax Taxe d'axcise AX (GST)/H. ECOVERED II OR THE GST BE AUTOMAT ST* THE GS' T/HST RETU S AND SERV ILED BY YOU R THIS AMOORTING DOC' N28 AMOUNT W	ARMONIZ N THE P /HST: A ICALLY T/HST: N RN. ALT ICES TA U WITH UNT. I UMENTS HICH: HA	Valeur pour ta LED SALE COLLOWIN REBATE SENT TO MAY BE O PERNATIV AX (GST) CANADA PLEASE I WITH YO AS BEEN	ES TAX() IG MANN E CHEQU O YOU. CLAIMED VELY, T VHARMON REVENU ENCLOSE OUR APP CLAIME	GST TPS HST) ER: FOR GAS AN HE IZED E AGENCY AS THIS LICATION.

LE MONTANT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONESEE (TVH) APPLICABLE A CE RAJUSTEMENT PEUT ETRE RECOUVERT DE LA MANIERE SUIVANTE:

(A) LES DEMANDEURS QUI NE SONT PAS INSCRITS AUX FINS DE LA TPS/TVH : UN CHEQUE DE REMBOURSEMENTS POUR LE MONTANT APPLICABLE DE TPS/TVH VOUS SERA

AUTOMATIQUEMENT ENVOYE.

(B) LES DEMANDEURS QUI SONT INSCRITS AUX FINS DE LA TPS/TVH : LA TPS/TVH PEUT ETRE DEMANDEE COMME UN CREDIT DE TAXE SUR LES INTRANTS (CTI) SUR VOTRE PROCHAFINE DECLARATION DE TPS/TVH. SINON, VOUS POUVEZ PRODUIRE AUFRES DE L'AGENCE DU REVENU DU CANADA LA DEMANDE GENERALE DE REMBOURSEMENT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS) TAXE DE VENTE HARMONTSEE (TVH) FORMULAIRE GST 189) POURVU QU'UN CREDIT DE TAXE SUR LES INTRANTS(CTI) N'AIT PAS ETE DEMANDE POUR CE MONTANT. VEUILLEZ JOINDRE CE RELEVE DETAILLE DE RAJUSTEMENT AINSE QUE LES DOCUMENTS A L'APPUI DE VOTRE DEMANDE. SI VOUS AVEZ RECU UN REMBOURSEMENT POUR UN MONTANT QUI A ETE DEMANDE COMME UN CTI, LE MONTANT DOIT ETRE REMIS A L'AGENCE DES SERVICES FRONTALIERS DU CANADA.

26.

Canadä

Agence des services frontaliers du Canada CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)

1. Importe	r Name and Address - No	om et adresse d	de l'importateur			2. Transa	ction NO Nº de tra	ansaction	i ~			
					3	. GST Re	ogistration NO Nº	de TPS				
					4	. Importe Nº de l'i	r NO. importateur	5. Office Nº de	e NO. 6. Ori e bureau №	ginal Transaction NO de la transaction orig	inale	7. Y-A M D-J
9. Sub HDR N Nº de	0. Broker / Agent - C	ourtier / agent				.=	11. Security NO	Nº de sé	curité	***		Page NO Nº de page
sous en-téte							12. Country of Orig Pays d'origine	in 13. P	lace of Export eu d'exportation	14. Tariff Treatn Traitement f	nent tarifaire	Date of Decision Date de la décision
							15. Direct Shipmer Date d'expéditi	nt Date on directe	16. Currency Code dev	Code 17. Til	me Limit -	- Délai
18. Line Ligne	19.			Desc Designatio	ription - As Rul on - Selon la de		·				20.	Special Authority Autorisation spéciale
	Classification No. N ^g de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code: Code VD	26. SIMA CI CD LMS	27. D Rate of Custon SI Taux de droit de	ns duty douane	28. E.T. Ra Taux T		30. te	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Asses Cotisation de		34.	Excise Tax Taxe d'accise		35. V	Vaue for Tax /aleur pour taxe		36. GST TPS
18.	19.	· · · · · · · · · · · · · · · · · · ·									20.	
21.		22.	23.	24.	25.	26.	27.		28.	29.	30.	
31.		32.	33.			34.	1		35.			36.
18.	19.			·					·		20.	
21.		·22.	23.	24.	25.	26.	27.		28.	29.	30.	
31.		32.	33.			34.			35.		<u> </u>	36.
18.	19.	-···-		· · · · · · · · · · · · · · · · · · ·			e e esperie des artis después de l'artis				20.	
21.		22.	23.	24.	25.	26.	27.		28.	29.	30.	The state of the s
31.		32.	33.			34.			35.			36.
L	<u></u>					1			1			
18.	19.										20.	
21.		22.	23.	24.	25.	26.	27.		28.	29.	30.	
31.		32.	33.			34.			35.			36.

Canada Border Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) PROTECTED (WHEN COMPL

1. Importer	r Name and Address - No	m et adresse d	de l'importateur			2. Transaction N	O № de tran:	saction	407	131		
1						3. GST Registrat	on NO Nº de	∍TPS		Business ro d'ent		
:						4. Importer NO. Nº de l'import	iteur ;	i. Office NO. Nº de bureau	6. Original T № de la ti	ransaction NO. ransaction origina	le	Ĩ7. Y-A M D-J
!								0395				2016/04/01
9. Sub HDR NO Nº de	10. Broker / Agent - Co	ourtier / agent				11, Se	curity NO Nº	de sécurité				Page NO, - № de page
sous en-téte	1					12. O	ountry of Origin	13. Place of Ex Lieu d'expo	kport 1	4. Tauff Treatmer Traitement tari	t faire	Date of Decision Date de la décision
01							CN	CN		02		2021/02/05
						15. Di	rect Shipment [te d'expédition	Date 16, Cu directe Co	rrency Code ode devise	17. Time	Limit - Déla	
							02	29	USD			
18. Line Ligne	19.			De: Design:	scription - As F ation - Selon la	décision				2		Special Authority Autorisation spéciale
	Classification No. Nº de classement	22. Tariff CD CD tarif	Quantity Quantité	24. U - M	25. VDF Code Code VD	CD LMSI Tau	ite of Customs x de droit de do	ouane'	E.T. Rate Taux T.A.	29. GST Rate Taux TPS	Co	lue for Currency Conversion nversion valeur pour charige
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Ass Cotisation			xcise Tax xe d'accise	35.	Vaue f Valeur p	or Tax our taxe	36.	GST TPS
^{18.}	19.									- 2:),	:
21		22.	^{23.} 10368	24. K (^{25.} GM 01:	26. 27 3		: 28.	.00	29.) 5	30.	
31.		32.		33.		34.		35.			36.	
			.00		• 1	UU		.00				
			.00	/		00						m. 4 - 3
18.	Outies/Dro		SIMA/			xcise/ +000	Accise		GST/1	"P S		Total
		00	\$IMA, +000	0.00	E:	xcise/2 +000	Accise)	GST/1			Total
21.			SIMA			xcise/	Accise		GST/1	PS 29.	30.	Total
		00	\$IMA, +000	0.00	E:	xcise/2 +000	Accise)	GST/1		[30. 36.	Total
21.		22.	\$IMA, +000	24.	E:	*Cise/i +000	Accise	28.	GST/1		·	Total
21.		22.	\$IMA, +000	24.	E:	*Cise/i +000	Accise	28.	GST/1		36.	Total
31.	19. +000.	22.	\$IMA/ +000	24.	E:	*Cise/i +000	Accise	28.	GST/1	29.	36.	Total
21. 31. 18. 21.	19. +000.	32.	\$IMA, +000	24.	25.	*Cise/i +000	Accise	28.	GST/1	29.	36.	Total
31.	19. +000.	32.	\$IMA/ +000	24.	25.	*Cise/i +000	Accise	28.	GST/1	29.	36.	Total
21. 31. 18. 21.	19. +000.	32.	\$IMA/ +000	24.	25.	*Cise/i +000	Accise	28.	GST/1	29.	36.	Total
21. 31. 18. 21.	19. +000.	32.	\$IMA/ +000	24.	25.	*Cise/i +000	Accise	28.	GST/1	29.	36.	Total
21. 31. 18. 21.	19. +000.	32.	\$IMA/ +000	24.	25.	*Cise/i +000	Accise .00	28.	GST/1	29.	36.	Total
21. 31. 18. 21. 31.	19. +000.	32.	\$IMA/ +000	24.	25.	*Cise/i +000 26. 27	Accise .00	28.	GST/1	29.	36.	Total

Agence des services frontaliers du Canada

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) B

1, Importer Name and Address - Nom et adresse de l'importateur 2. Transaction NO. - Nº de transaction Business Number 3. GST Registration NO. - Nº de TPS Numéro d'entreprise Original Transaction NO.
 Nº de la transaction originale 4. Importer NO. 5. Office NO. 7, Y-A M D-J Nº de l'importateur Nº de bureau 0395 2016/04/01 9. Sub HDR NO. Nº de Page NO. - Nº de page 10. Broker / Agent - Courtier / agent 11. Security NO. - Nº de sécurité 2 sous en-téte 14. Tariff Treatment 12. Country of Origin 13. Place of Export Date of Decision Pays d'origine Traitement tarifaire Date de la décision 2021/02/05 CN CN 02 01 16. Currency Code Code devise 15. Direct Shipment Date 17. Time Limit - Délai Date d'expédition directe 02 29 USD 20. 18 . 19 Line Description - As Ruled Special Authority Designation - Selon la décision Ligne Autorisation spéciale 21 23 24. VDF Code Code VD Classification No. Nº de classement Tariff CD CD tarif Quantity Quantité . U - M SIMA CD CD LMSI Rate of Customs duty Taux de droit de douane F T Bate GST Rate Taux TPS Value for Currency Conversion Conversion valeur pour change Taux T.A. 31. 35 32 33. Excise Tax Taxe d'accise Vaue for Tax Valeur pour taxe Value for Duty Customs Duties SIMA Assessme Valeur en douane Droits de douane Cotisation de LMSI . 19 18. 20. 001 23 25 24 26 27 28. 29. 30. 10452 KGM 013 .00 5 34 :35 36 .00 .00 .00 Duties/Droits SIMA/LMSI Excise/Accise GST/TPS Total +000.00 +000.00 +000.00 13 21. 22 23 25. 24 26 27 28 29 30 31. 32 34 35. :36 33 :8 20. :21 24 25 26 27 28. 29 30 30 3.3 34 35. 36. 18 20. 21. 22. 23. 24. 25 26. 27 28. 29. 30. 32 33 34. 35. 36.

Agence des services frontaliers du Canada CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT PROTÉGÉ (UNE FOIS REMPLI) B

1. Impor	ter Name and Address - Nor	n et adresse o	de l'importateur			2. Transac	stion NO Nº de tra	ansaction	<u> </u>	
1						3. GST Re	gistration NO Nº	de TPS	Business Numéro d'ent	
İ						4. Importer Nº de l'ir	NO. mportateur	5. Office NO. Nº de bureau	6. Original Transaction NO. Nº de la transaction originale	7. Y-A M D-J
								0395		2016/11/25
9. Sub HDR № de		ourtier / agent					11. Security NO	Nº de sécurité		Page NO. · № de page 3
sous en-tét	е						12. Country of Origine	gin 13. Place of E Lieu d'exp	xport 14. Tauff Treatment ortation Traitement tarifa	Date of Decision
01							CN	CN	02	2021/02/05
							15. Direct Shipmer Date d'expéditi	nt Date 16. Ci on directe C	urrency Code 17. Firme toode devise	.im/ Délar
<u> </u>							10	24	USD	. 1
18.				De	scription - As R	uled	•		20	Special Authority Autorigation spéciale
Ligr 21.	Classification No.	22. Tariff CD	23. Quantity	24. U - M	25. VDF Code	26. SIMA CE	27 Rate of Custon	28. ns duty	29 E.T. Pate . GOT Rate	30. Value for Currency Conversion
31.	Nº de classement Value for Duty	CD tarif	Quantité Customs Duties	3. SIMA Ass	Code VD	CD LMS	Taux de droit de	douane 35.	Taux T.A. Taux TPS Vaue for Tax	Conversion valeur pour change [36] GST
	Valeur en douane		Droits de douane	Cotisation			Taxe d'accise		Valeur pour taxe	TPS
18.	19.		19						20	
21.		22.	23. 10680	24. K	25. GM 01 .3	26. 3	27.	28.	.00 5	30.
31.		32.	1.,	3.		34.		·35.		36.
	Duties/Dro	nite	SIMA/	T.MST		. L	e/Accis	: A	GST/TPS	Total
18.	19. +000		+000				00.00		001/110	20043.
21.	1	22.	23.	24.	25.	26.	27.	28.	'29.	30.
31.		32.		33.		34.		35.		.36,
[
18.	19.								,20)
21.		22.	23.	24.	25.	26.	. 27.	28.	29.	.30
31.		32.		33.		34.		35.	<u> </u>	36.
1						Ĺ.				
18.	19.								20	
21.		22.	23.	24.	25.	26.	27.	: 28.	29.	30.
31.		32.	15	33.		34.	!	35.	1	36.
ļ		<u></u>								

PROTECTED (WHEN COMPLETED) B

1 Impor	ter Name and Address - Nom et	adr e sse de	l'importateur			2. Transact	ion NO, - Nº de transaction	1	-		
					[3	. GST Reg	istration NO Nº de TPS			siness d'entr	
					4	. Importer I Nº de l'in	NO. 5. Office noortateur N° d	e bureau	8. Original Trans № de la trans	saction NO. saction originale	7. Y-A M D-J 2016/11/25
9. Sub HDR Nº de	10. Broker / Agent - Courtie	er/agent				;1	1. Security NO № de sé	curité		<u> </u>	Page NO Nº de page
sous en-tét	e [:]					- -1	Country of Origin 13. F Pays d'origine L	Place of Exp ieu d'export	oort 14. T	ariff Treatment Traitement tarifai	
01						ŀ	CN 5. Direct Shipment Date	CN 16. Curr	ency Code	02	2 0 2 1 / 0 2 / 0 5 mit - Délai
							Date d'expédition direct	e Cod	e devise USD		74
•											
18. Lin Ligr	19. e			Designation	iption - As Ru on - Selon la c	lécision				20.	Special Authority Autorisation spéciale
21	22 Classification No. N° de classement	Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code Code VD	CD LMS	Rate of Customs duty	T;	.T. Rate aux T.A.	29. GST Rate Taux TPS	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane		Oustoms Duties Droits de douane	SIMA Assess Cotisation de		34.	Excise Tax Taxe d'accise	35.	Vaue for Valeur pou		36. GST TPS
18 00	19.									20.	
21.	22)	^{23.} 10680	24. KG	25. M 013	26.	27.	28.	.00	29. 5	30.
51		32.	.00		.0	34.	.00	35.)			36.
18.	Duties/Droi		SIMA/LI +000.		Ex		e/Accise		GST/TI	P S	Total
, 21.	22	2.	23.	24.	25.	26.	27.	28.		29.	30.
31.		32.	·33.		<u> </u>	34.		35.			36.
			: 			1					
. 18.	19.									20.	
21	23	2.	23.	24.	25.	26.	27.	28.		29.	30.
·31.	ay pagasa (ana) dan basi (ana) - angay - an danah kidalah dan dan saman	32.	.33.			34.		35.			36.
18.	19.									20	,
21.	2	2.	23.	24.	25.	26.	27.	28.		29.	30.
11.		32.	33.			34.		35.			36.

Agence des services canada customs - detailed adjustment statement protegé (une fois rempli) B

1. Impor	der Name and Address - No	om et adresse d	le l'importateur			2. Transaction N	O № de tran	saction				
					3	. GST Registrat	ion NO Nº de	TPS		Business o d'ent		
					4	. Importer NO. Nº de l'importa	ateur 5		6 Original Tra № de la tra	ansaction NÖ. ansaction originale		Y-À M ĐỦ
			·					0395				2017/01/20
9. Sub HDR Nº de	NO. Broker / Agent - C	ourtier / agent				11. Se	curity NO N ^s	de sécurité				Page NO N° de page
sous en-tét						12. Cc	ountry of Origin ays d'origine	13. Place of Ex Lieu d'expo	oport 14	. Tariff Treatment Traitement tarifa		5 le of Decision le de la décision
01							CN	CN		02		2021/02/05
						15. Di	rect Shipment i ate d'expédition	Date 16 Cu directe Co	rrency Code ode devise	17. Time L	imit - Délai	(1 m m m)
i							12 2	31	USD			
18. Line				De Design	scription - As Ru ation - Selon la d	led lécision				20.	Sp Auto	ecial Authority risation spéciale
21.	Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code Code VD	26. 27 SIMA CD Ra CD LMSI Tat	ate of Customs ax de droit de de	duty : I	E.T. Rate Taux T.A.	29. GST Rate Tauy TPS	30. Value fo Conver	or Currency Conversion sion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	33. SIMA Ass Cotisation			xcise Tax xe d'accise	35.	Vaue fo Valeur po		36.	GST TPS
18.	19.									20.		
21.		22.	^{23.} 5 292	24. K	^{25.} GM 013	26. 27	-	. 28.	.00	29. 5	30.	:
31.		32.	.00	33.	.0	34. 0		35. • 0 0			.36.	
	Duties/Dro			/LMSI	Ex	cise/		e	GST/T	'P S	1	Total
18.	19. +000	.00	+00	0.00		+000	.00					
21.		22.	23.	24.	25.	26. 27		28.		29.	30.	
31.		32.		133.		34.		35.		magazine ya e yak dak ma mani nganga ya alifadakama g	⁷ 36.	
:				1							2	
18.	19.									20		
21.		22.	23.	24.	25.	26. 27	· .	28.		29.	30	
31.		32.		;33.		34.		·35.			36.	The state of the s
ļ			=									
18.	19.				**************************************					loc		er
										20	·.	
21.		22.	23.	24.	25.	26. 27		28.		29	30.	
31.		i	1	!	į.							
		32.		33.		34.		35.			.36.	-

Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) B

1. Impo	orter Name and Address N	iom et adresse	de l'importateur				2. Trans	action NO Nº de tran	saction					
											Busi	.ness	Numl	per
							3. GST R	egistration NO Nº de	∍ TPS	Nume	éro d	l'ent	repr	ise
							4. Importe Nº de	er NO. 5	5. Office NO. Nº de bure	6. Original	Transaction	on NO.		7. Y-A M D-J
							14 40	I	0395	14 de R	a transactiv	or or gridic		2017/02/10
9. Sub HDF Nº d	10. Broker / Agent - 0	Courtier / agent						11. Security NO N	de sécurité					Page NO № de page
sous en tá								12. Country of Origin	13. Place	f Export		Treatment		Date of Decision
01	ı							Pays d'origine CN	C	xportation	rante	ment tarifa 02	are	Date de la décision 2021/02/05
:	L							15. Direct Shipment Date d'expédition	Date 16. directe	Currency Cod Code devise	e	17. Time L	imit - Déla	Management with the particular and the control of
								12 1	L6	USD				
; 18. : Lir Lig	19.				Desc	ription - As Ru on - Selon la c	iled					20.		Special Authority Autorisation spéciale
21.	Classification No. Nº de classement	22. Tariff CD			24. U - M	25	26. SIMA C	. 27. D Rate of Customs	duty 28.	E.T. Rate Taux T.A.		ST Rate	30. Va	lue for Currency Conversion
31.	Value for Duty	CD tarif	Quantité Customs Duties	33.	SIMA Asses	1	34.	SI Taux de droit de de	35.		e for Tax	ux irs	36.	nversion valeur pour change GST
į	Valeur en douane		Droits de douane	į	Cotisation d		. :	Taxe d'accise			r pour taxe			GST TPS
18.	19.											20.		
21)1		00						700		000		20	
21		[22.	²³ . 10680		24. KG	25. M 013	26.	27.	28.	.0	0 29.	5	30.	
734.		32.	.00	33.		.0	34. 0		35. • 0 0				36.	
	D /D						J			aam /	mp.a			- -
18.	Duties/Dr		S IMA +00			EX		e/Accise		GST/	TPS	 -		Total
21.		22.	23.		24.	25.	26.	27.	28.		29.		30.	
31.		32.		33.		<u>i</u>	34.		35.				36.	
							<u> </u>							
18.	19.											20.		
. 21.	<u>-</u>	22.	23.		24.	25.	26.	27.	28.		29.		30.	
31.	<u> </u>	22.	23.	33.	24.	25.	26.	27.	28.		29.			
:			23.	33.	24.	25.		27.			29.		30.	
31.			23.	33.	24.	25.		27.			29.		36.	
:	18.		23.	33.	24.	25.		27.			29.		36.	
31.	18.		23.	33.	24.	25.		27.			29.	20.	36.	
31.	19.	32.		33.			34.		35.		!	20.	30.	

Agence des services canada customs - Detailed adjustment statement protected (when completed) protected (when completed) protected (une fois rempti) B

1. Impor	rter Name and Address - No	m et adresse d	le l'importateur		2.	Transaction NO Nº de	transaction		
					3.	GST Registration NO N	Nº de TPS N₁	Business N uméro d'entre	
					4.	Importer NO. Nº de l'importateur	5. Office NO. 6. On No de bureau. No 0395	iginal Transaction NO. ° de la transaction originale	7. Y-A M D-J
9. Sub HDR Nº de	le	ourtier / agent				.11. Security NO.	Nº de sécurité	THE STATE OF THE S	Fage NO N° de page
sous en-tét						12. Country of C Pays d'origin	Drigin 13. Place of Export ne Lieu d'exportation	14. Taviff Treatment Traitement tavifaire	Date of Decision Date de la décision
01	Ĺ					CN	CN	02	2021/02/05
					······································	15. Direct Shiptr Date d'expéc	dition directe Code de	y Code 17 Time Limit- wise	Délai
18. Line Ligr		······································		Desc Designat	cription - As Ruk	ed xxision		20.	Special Authority Autorisation spéciale
21.	Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code	26. 27. SIMA CD Rate of Cust CD LMSI Taux de droit (28. toms duty E.T. R de douane Taux T	29. 30. Rate GST Rate T.A. Taux TPS	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	33. SIMA Asser Cotisation d		34. Excise Tax Taxe d'accise		Vaue for Tax Valeur pour taxe	:36. GST TPS
18. 0 0)1	22.	23. 756	24. KG	^{25.} M 014	26. 27.	28.	20.	36.
			.00	1	.0		.00		
18.	Duties/Dro	oit s		/LMSI 0.00	Ex	cise/Acci +000.00	.se GS	T/TPS	Total
21.		22.	23.		Tes				
31.				24.	25.	26. 27.	28.	29. ,30.	
		32.		33.	25.	26. 27.	28.	29. ,30.	.36.
		32.			25.			29. ,30.	.38.
18.	19.	32.			25.			2930.	.38.
18.	19.	32.	23.						
	19.			(33.		34.	35.	20.	
21.	19.	22.		24.		26. 27.	35.	20.	
21.	19.	22.		24.		26. 27.	35.	20.	
21.		22.		24.	25.	26. 27.	35.	20.	
31.		32.	23.	24.	25.	26. 27. 34.	28.	29 30.	

Agence des services frontaliers du Canada CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) B

; f. Importer	i Name and Address - Nor	m et adresse d	de l'importateur			2. Transad	ction NO Nº de trans	eaction				
:						3. GST Re	gistration NO Nº de	TPS	1	Business ro d'ent		
						4. Importer N° de l'i	mportateur	Office NO. Nº de bureau	6. Original Tr Nº de la tr	ansaction NO. ansaction originale		7. Y-A M D-J
9. Sub HDR NO N° de	10 Broker / Agent - Co O.	ourtier / agent					11. Security NO Nº	0395 de sécurité	i :			2018/01/03 Page NO Nº de page
sous en-téte							12. Country of Origin Pays d'origine	13. Place of E Lieu d'exp		4. Tariff Treatment Traitement tarifa	ire	Date of Decision Date de la décision
01						,	CN 15. Direct Shipment Date d'expédition		irrency Code	02 17. Time L	imit - Délai	2021/02/05
							11 2	!	USD			
18.	19.									20.		Outside III ii
Line Ligne 21.		22.	23.	Desigr 24.	escription - As Runation - Selon la c	décision 26.	. 27.	28.			30.	Special Authority Autorisation spéciale
:31.	Classification No. Nº de classement	Tariff CD CD tarif	Quantity Quantité	J - N 3.	Code VD	CD LMS	D Rate of Customs of Taux de droit de do	uane 35.	E.T. Rate Taux T.A.	GST Rate Taux TPS	Con 36.	ue for Currency Conversion oversion valeur pour change
	Value for Duty Valeur en douane	İ	Customs Duties Droits de douane	SIMA As	sessment n de LMSI	!	Excise Tax Taxe d'accise		Vaue fo Valeur po	or Tax our taxe		GST TPS
18. 001	19.		. ,							20.		
21.		:22.	10680	24. K	25. CGM 013	26.	27.	28.	.00		30	
- 31.		32.	.00		.0	34.		35.		<u>!i</u>	36.	
D	Outies/Dro		SIMA/		Ex		e/Accise)	GST/T	PS		Total
្រាំខ	19. +000.	.00	+000	.00		+0	00.00					
21.		22.	23.	24.	25.	26.	27.	28.		29.	30.	
31.		32.	3	3.		34.		35.			36.	
18.	19.									20.		
21.		22.	23.	24.	25.	26.	27.	28.		29.	30.	
: 31.		32.	3	3.		34.		35.		1	36.	
18,	19.	-								20.		,
DI.		22.	23.	24.	25.	26.	27.	28.		29.	30.	
.1.		32.	3:			34.		35.			36.	
						'						

Agence des services frontaliers du Canada CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT PROTECTED (WHEN COMPLETED) PROTEGÉ (UNE FOIS REMPLI) B

1. Impo	rter Name and Address - No	m et adresse d	de l'importateur			2, Transac	tion NO N° de tra	ansaction		<u></u>	
!						3. GST Rec	gistration NO №	de TPS		iness Nur d'entrep	
į						4. Importer	NO.	5. Office NO.	6. Original Transac	stion NO.	7. Y - A M D - J
						Nº de l'ir	nportateur	0395	Nº de la transac	tion originale	2018/01/03
9. Sub HDR	10. Broker / Agent - Co	ourtier / agent					11. Security NO	l Nº de sécurité		CONTRACTOR CONTRACTOR	Page NO Nº de page
Nº d sous en-té	e					-	12.0	in 12 Place of E	What 14 Tori	ff Treatment	9 Date of Decision
	-						12. Country of Origine	Lieu d'expo		iternent tarifaire	Date de la démision
01							CN 15. Direct Shipmer	CN	irrency Code	02 17. Time Limit - De	2021/02/05
							Date d'expéditi	on directe Co	ode devise	7, 1110 511 1	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
!	Ad						11	27	USD		discussion of the second section of the section of the second section of the section of
18. Lin	19. e			 Des	cription - As R	uled			••	20.	Special Authority
Ligi 21.	ne	22.	23.	Designa	tion - Selon la	décision 26.	27.	28.	29.	30	Autorisation spéciale
	Classification No. Nº de classement	Tariff CD CD tarif	Quantity Quantité	U - M	VDF Code Code VD	CDLMS	Rate of Custon Taux de droit de	douane	E.T. Rate Taux T.A.	Taux TPS	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Asse Cotisation o		34.	Excise Tax Taxe d'accise	35.	Vaue for Tai Valeur pour ta	:	6. GST TPS
18.	19.									20.	
21.		22.	23.	24.	25.	26.	27.	28.	20		
31.		32.	10512	33.	M 013	34.		35.	.00	5	6.
·	or a soul	!	.00		. (0 0		.00			
	Duties/Dro	oits	SIMA/	LMSI	E	cis	e/Accis	se	GST/TPS	5	Total
18.	19. +000	.00	+000	.00		+0	00.00				
21.		22.	23.	24.	25.	26.	27.	28.	29.	. '30.	AND THE CONTRACTOR OF THE PARTY
-		100	<u> </u>				:	:	:		6.
31.		32.	;	33.		34.		:35.		.3	ю.
I									****		****
18.	19.									20	<u></u>
21.		22.	23.	24.	25.	26.	27.	. 28.	29	. 30.	
31.		32.		33.		34.		35.		3	96.
			;			!					
18.	19.		AND THE RESERVE OF THE PARTY OF						. MARKE . A .	20.	
21.		22.	23.	24.	25.	26.	27.	28.	29	30.	
								1			
31.		32.		33.		34.		35.		3	36
l											

Canada Border Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) PROTECTED (WHEN COMPLETED) BOTTÉRÉ (LINE EGIS DEMOIR B)

	ne and Address - Nom et adresse				E. Fransa	ction NO, - Nº de trar	isaction	*			
				[3	B. GST Re	egistration NO Nº d	e TPS		Busines: ro d'en		
				4	1. Importe Nº de l'	r NO. importateur	5. Office NO. Nº de burea	6. Original Ti Nº de la tr	ransaction NO. ransaction origina	le	7. Y-A M D-
							0395				2018/01/04
HDR NO.	0. Broker / Agent - Courtier / agen	t				11. Security NO N	^s de sécurité				Page NO Nº de pa
Nº de sous en-téte						12. Country of Origin	13. Place of	Export .1	4. Tariff Treatmen		Date of Decision
						Pays d'origine	Lieu d'ex	oortation	Traitement tar	faire	Date de la décision 2021/02/0
01						CN	CN Data 16 C	urrency Code	02	Limit - D	
						15. Direct Shipment Date d'expéditio	n directe	Code devise		CHINE D	Provide Grant State of State o
						11	28	USD			
* ÷											
L.ine			Desc Designat	cription - As Ru ion - Selon la c	uled décision				2	0.	Special Authority Autorisation spéciale
	sification No. Tariff CI CD tarif		24. U - M			27. D Rate of Custom SI Taux de droit de d	28. s duty douane	E.T. Rate Taux T.A.	29. GST Rate Taux TPS		Value for Currency Conversion Conversion valeur pour chang
1. Väl	32. alue for Duty eur en douane	Customs Duties Droits de douane	SIMA Asse Cotisation d		34.	Excise Tax Taxe d'accise	35.		for Tax cour taxe	3	6. GST TPS
001	22.	23. 10680	24.	25. 3 M 013	26. 34.	27.	28.	.00	29.	30.	6.
		.00		. (00		.00				
	ties/Droits	SIMA/L		E		e/Accis	е	GST/	rp s		Total
8	19 +000.00	+000.	00		+0	00.00			1		
11.	22.	23.	24.	25.	. 26.	27.	28.		29.	30.	
1.	32.	33.		1	34.		35.				36.
8.	19						······································			20.	
14.	22.	23.	24.	25.	26.	27.	28.		29.	30.	
	,32.	33			34.	:	35.				36.
							···			 20.	
	19.										
21	22.	23.	24.	25.	26.	27.	28.		29.	30.	
					34.		35.				36.
31	32.	33	,		! 34.		33.			:	55.

Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B PROTECT

1. Importer N	lame and Address - Non		de l'importateur			2. Trans	action NO Nº de	transaction			GE (UNE FOR THE HE ET
						3. GST F	Registration NO I	Nº de TPS	Busine Numéro d'e		
						4. Import Nº de	er NO. l'importateur	5. Office NO. N° de burea 0395	6. Original Transaction N au N ^e de la transaction or	Ö. Iginale	2018/01/17
9. Sub HDR NO. Nº de sous	10. Broker / Agent - Co	urtier / agent					11. Security NO	Nº de sécurité			Page NO № de page 11
en-téte							12. Country of C Pays d'origin	origin 13. Place of Lieu d'ex	rportation Trademer	tment it tarifaire 2	Date of Decision Date de la décision $2021/02/05$
01						***	15. Direct Shiph Date d'expér	nent Date 16.0	i i	Time Lunit	
18.	·19.					a 110g ami				20.	
Line Ligne 21.	!	22.	23.	De	Description - As esignation - Selon I	Ruled a décision 26.	27.	28.	29,	30	Special Airthority Autor sation spéciale
CI	assification No. de classement	Tariff CD CD tarif	Quantity Quantité		J - M VDF Coo Code VI	le SIMA	CD Rate of Cust MSI Taux de di oit	toms duty	E.T. Plate GST P Taux T.A. Taux 1	ate	Value for Currency Conversion Conversion valeur pour change 36
	Value for Duty /aleur en douane	i	Customs Duties Droits de douane	SIM	A Assessment sation de LMSI		Excise Tax Taxe d'accis		Vaue for Tax Valeur pour taxe		GST TPS
18. 001	19.							.		20.	
21.		22.	23. 576	24.	KGM 01	4	27.	28.	.00 5	30	
31.		32.	.00	33.	•	0 0		.00			36.
D 1	uties/Dro	it s	SIMA/ +000		I E		se/Acci	.se	GST/TPS		Total
21.	·	22.	23.	24.	25.	26.	27.	. 28.	29.	30	
31.		32.		33.		34.		35.			36.
						i			**		
18.	19.									20.	<u>.</u>
21.		22.	23.	24.	25.	26.	27.	28	¹ 29.	30	And the second section of the second section of the second section of the second section of the second section
31.		32.	<u> </u>	33.		34		35.			36.
		<u>-</u>									
18.	19.									20.	
21.		22.	23.	24	25.	26.	27.	28.	29	30.	
31.		32.		33.		34.		35.		era a ma an agent familiana.	:36.

Canada Border Services Agency Agence des services frontaliers du Canada CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI)

1. impo	irter Name and Address No	rn et adresse	de l'importateur				2. Transa	ction NO Nº de trans	saction				
							3. GST Re	sgistration NO Nº de	TPS	-		ess Num entrepr	
							4. Importe	NO. 5.	Office No Nº de bu	D. 6. Original Tr	ansaction N	O.	7. Y-A M D-J
ı							14 (301)	1	0395		anoao;;;;;;;	gnac	2019/01/21
9. Sub		ourtier / agent						11. Security NO Nº	de sécuri	té			Page NO Nº de page
Nº d sous en-té							į	12. Country of Origin	13 Place	of Export 1/	1. Tariff Trea	tment	12
:								Pays d'origine	Lieu	d'exportation	Traitemer	nt tarifaire	Date de la décision
01	-							CN 15. Direct Shipment D		6. Currency Code		2 Time Limit - Dé	2021/02/05
							:	Date d'expédition	directe	Code devise			
								11 1	.4	USD	L		
18. Lir					Des	cription - As Ri	uled					20.	Special Authority
Lig 21	Mr P P P. F	22 Tariff CD	*23.		24. U - M	25.	26	27.	28.	E.T. Rate	29. GST F	30.	Autorisation spéciale 'alue for Currency Conversion
	Classification No. Nº de classement	CD tanf	Quantity Quantité			VDF Code Code VD		D Rate of Customs of Taux de droit de do	uane 35	Taux T.A.	Taux 1	PS C	onversion valeur pour change
31	Value for Duty Valeur en dodane	32.	Customs Duties Droits de douane	33.	SIMA Asse Cotisation o	ssment de LMSI	34.	Excise Tax Taxe d'accise	35	Vaue fo Valeur p	or Tax our taxe	30	GST TPS
18	19.											20.	
21.) 1 :	22.	23.		24.	25.	. 26.	27.	28.		29.	30.	
		!	10680		KG	M 014				.00	5		
151		32.	.00	33.		. (34.) (00	i.		36	i.
	Duties/Dro	oits	SIMA	\/L	MSI	Ex	cis	e/Accise	2	GST/T	'PS		Total
18.	19. +000		+00					00.00				20.	
21		22.	23.		24.	25	26.	27.	28.		29.	30.	
31.		32.		33.			34.		35).	<u> </u>	36	<u> </u>
1				:									
18	.19						** ** * * * * * * * * * * * * * * * * *					20.	
21.		22.	23.		24.	25.	- 26.	27.	28.		29.	30.	
31.		32.		33			34.		35	5.		36	
•													
18.	19.											20.	
21		22.	22		.24.	25.	26	27.	28.		29.	30.	
21.		22.	<u> ಪ</u> ರ.		∠4.	.∠0. :	. 26.	27. :	28.		23.	30.	
51.	A CONTRACTOR OF THE STATE OF TH	32.		33.			34.		35	j.		36	
:							i _					<u>-</u>	

Agence des services frontaliers du Canada

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) B

9. Sub HDR NO. No de sécurité Fage NO. No de sécurité Fage NO. No de sécurité Fage NO. No de sécurité Fage NO. No de sécurité Fage NO. No de sécurité Fage NO. No de sécurité Pays d'origine 13. Place of Export 14. Tariff Treatment infaire Date de Decision Date de la décision Pays d'origine Lieu d'exportation Trattement enfaire Date de la décision !	r Name and Address - No	om et adresse o	de l'importateur				2. Transac	tion NO Nº de	transaction		<u> </u>	actoric to the control of	
								3. GST Re	gistration NO N	P de TPS	1		
Comment Comm								4. Importer N° de l'ir	NO. nportateur	5. Office NO.	6. Original Transa Nº de la transa	ction NO. ction originale	7. Y+A M D+J
1 1 1 1 1 1 1 1 1 1									,				2019/01/21
12 Country of Chapt 12 Prizes of Export 13 Tail Free the end Date of Denomination 13 Tail Free the end Date of Denomination 14 Tail Free the end Date of Denomination 15 Tail Free the end Date of Dat	HDR NO	0. Broker / Agent - C	ourtier / agent					1	11. Security NO.	- Nº de sécurité			Page NO Nº de page
10 10 10 10 10 10 10 10	sous	ĺ						-	12. Country of O	rigin 13. Place of E	xport 14. Tar	iff Treatment	Date of Decision
10	0.1										ontanon .		2021/02/05
11	. 01							:	15. Direct Shipm Date d'expéd	ent Date 16. C	urrency Code ode devise	17. Time Limit -	Délai (1996)
Classification No. Classif		_											
Ligne Description - As Plaked Species Auto-1975 Additional periods Communication Species Auto-1975 Additional periods Color Species Auto-1975 Additional periods Color Species Auto-1975 Color Col		_											
21	Line	19.							•			20.	Special Authority Autorisation spéciale
Value for Duty Value or dougne Constant of Law Constant of	(Classification No. Nº de classement	Tariff CD	23. Quantity Quantité	2	24. U - M	25. VDF Code Code VD	26. SIMA CE CD LMS	27. Rate of Custo Taux de droit o	28. oms duty de douane	E.T. Rate	GST Rate	Value for Currency Conversion Conversion valeur pour change
001	31.		32.	Customs Duties Droits de douane	S			34.					GOT
10680 KGM 014 .00 5	1	,	··· <u>-</u>					- 100				· 20.	
.00 .00 .00	21.		22.		2				27.	28.			
18. 19. +000.00 +000.00 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 36.	31.		32.	.00			. (1					36
31. 32. 33. 34. 35. 36. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36.							E			se 	GST/TP:	5	Total
18. 19. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 26.	21.		22.	23.		24.	25.	26.	27.	28.	29	30	
21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36.	31.		32.					34.		35.	administrative at the second s	*** * * * * * * * * * * * * * * * * * *	36.
21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36.						- · · · ·							• · · · · · · · · · · · · · · · · · · ·
31. 32. 33. 34. 35. 26.	18.	19.										20.	
						24.	25.	26.	27.	28.	25	9. 30.	
18. 19.	21.		22.	23.							:		
18. 19. 20.	!			23. '				34.		35.			36.
	!			23.				34.		35.			36.
21. 22. 23. 24. 25. 26. 27. 28. 29. 30.	31.	19.		23.				34.		35.		20.	36.
31. 32. 33. 34. 35. 36.	31.	19.	32.		33.	24.	25.		27.		25		36.

Agence des services frontaliers du Canada

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) B

1 Importer Name and Address - Norri et adresse de l'importateur 2 Transaction NO - Nº de transaction Business Number 3. GST Registration NO. - Nº de TPS Numéro d'entreprise 4. Importer NO. Nº de l'importateur 5. Office NO. Nº de bureau 6. Original Transaction NO.
Nº de la transaction originale 7. Y-A M D-J 0395 2019/05/01 11. Security NO. - Nº de sécurité Page NO. - № de page 9 Sub HDR NO. 10. Broker / Agent - Courtier / agent 14 sous Date of Decision Date de la décision en-tête 12. Country of Origin 13. Place of Export 14. Tariff Treatment Pays d'origine Lieu d'exportation Traitement tarifaire 02 2021/02/05 CN CN 01 15. Direct Shipment Date Date d'expédition directe 16. Currency Code Code devise 17. Time Limit - Délai 03 24 USD 20. 19 18. Description - As Ruled Designation - Selon la décision Special Authority Autorisation spéciale Line 24. 21. 26 23 SIMA CD Rate of Customs duty
CD LMSI Taux de droit de douan GST Rate Value for Currency Conversion Classification No. Nº de classement Tariff CD CD tarif Quantity Quantité U - M VDF Code E.T. Rate Taux T.A. Taux TPS Conversion valeur pour change :31 33 35. 32 GST TPS SIMA Assessment Cotisation de LMSI Vaue for Tax value for Duty Customs Duties Excise Tax Taxe d'accise Valeur pour taxe Valeur en douane Di cits de douane 20 18. 19 001 26 27 28 29 30 21 22. 23. 24 25. .00 KGM 014 5 1680 36. 35 32. 34 .00 .00 .00 GST/TPS Total SIMA/LMSI Excise/Accise Duties/Droits +000.00 +000.00 ld 28. 30. 21 25. 27 29. 22 23 24 26 36. 33. 34 35. ٠.1 20 18 19 30. 21 25. 27 28. 29 22 23 24 26 .31 32 33 34 135 36 20. 13 21 22 24. . 25 26. 27 28. 29. 30. 33. 34. 35. 36. 32.

Canada Border Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) PROTÉGÉ (UNE FOIS REMPLI) B

1 1 2 2 1	ter Name and Address - No	om et adresse o	de l'importateur			2. Transaction NO Nº d	le transaction		
	Sine / Garage - IV		order order		!				
					(3)	8. GST Registration NO	Ѻ de TPS	Business N Juméro d'entre	
					4	I. Importer NO. Nº de l'importateur	5. Office NO. 6. C Nº de bureau	Original Transaction NO. № de la transaction originale	∰ Y A M D-J ·
						, , , ,	0395		2019/05/28
9. Sub HDR		Courtier / agent				.11. Security NO	D Nº de sécurité		. Page NO - Nº de page
Nº de sous en-tét						12. Country of	Origin 13 Place of Export	14, Tar# Treatment	15 Date of Decision
01						Pays d ⁱ orig	gine Lieu d'exportati	on Fraitement taufaire 0.2	Date de la décision 2021/02/05
						15. Direct Ship Date d'expe	ment Date 16. Current édition directe Code c	l cy Code 17. Time Limit levise	- Délai
i						03	29	JSD	
	··· · · · ·							•	
18. Line	19.				scription - As Ru				Special Authority
Ligr 21.		22. Tariff CD	23.	24.	ation - Selon la c	26. 27.	28. stoms duty E.T.	29. 30 Rate GST Flate	
31.	Classification No. N° de classement	CD tarif	Quantity Quantité	U - M	VDF Code Code VD	CD LMSI Taux de droi	it de douane Taux	TA Taux TPS	Value for Currency Conversion Conversion valeur pour change 36,
	Value for Duty Valeur en douane	02.	Customs Duties Droits de douane	SIMA Ass Cotisation		Excise Ta Taxe d'acci	Х	Value for Tax Valeur pour taxe	GST TPS
							·· · · · · · · · · · · · · · · · · ·		
^{18.}	19.							20.	
21.		22.	23.	24.	i ,	26. 27.	28.	29. 30.	
1			10680		GM 014			.00 5	
31.		32.	_i	33.	GM 014	34.	35.	.00 5	36.
			.00	33.	.0	34.	.00		
	Duties/Dr	oit s	.00	Jas.	.0	34. 00 ccise/Acc	.00	.00 5	Total
18.	Duties/Dr	oits	.00 SIMA +000	/LMSI	. 0 Ex	34. 00 ccise/Acc +000.00	.00 ise G	ST/TPS	Total
		oit s	.00	Jas.	.0	34. 00 ccise/Acc	.00		Total
18.		oits	.00 SIMA +000	/LMSI	. 0 Ex	34. 00 ccise/Acc +000.00	.00 ise G	ST/TPS	Total
18.		oits .00	.00 SIMA +000	/LMSI 0.00	. 0 Ex	34. 00 scise/Acc +000.00	.00 ise G	ST/TPS	Total
18.		oits .00	.00 SIMA +000	/LMSI 0.00	. 0 Ex	34. 00 scise/Acc +000.00	.00 ise G	ST/TPS	Total
18. 21. 31.	19. +000	oits .00	**************************************	/LMSI 0.00	. 0 Ex	34. 20. 34. 34.	.00 ise G:	ST/TPS 29. 30.	Total . 36.
21.	19. +000	oits .00	.00 SIMA +000	/LMSI 0.00	. 0 Ex	34. 00 scise/Acc +000.00	.00 ise G	ST/TPS	Total . 36.
18. 21. 31.	19. +000	oits .00	**************************************	/LMSI 0.00	. 0 Ex	34. 20. 34. 34.	.00 ise G:	ST/TPS 29. 30.	Total . 36.
18. 21. 31.	19. +000	oits .00	**************************************	/LMSI 0.00	. 0 Ex	34. 26. 27.	.00 ise G:	ST/TPS 29. 30.	Total
18. 21. 31.	19. +000	oits .00	**************************************	/LMSI 0.00	. 0 Ex	34. 26. 27.	.00 ise G:	ST/TPS 29. 30.	Total
18. 21. 31. 18. 21.	19. +000	oits .00	**************************************	/LMSI 0.00	. 0 Ex	34. 26. 27.	.00 ise G:	29. 30.	Total. 36.
18. 21. 31. 21. 31.	19. +000	oits .00	**************************************	/LMSI 0.00 24.	25. 25.	34. 26. 27. 26. 27. 34.	.00 ise G:	29. 30.	Total. 36.

Canada Border Agence des services Services Agency frontaliers du Canada CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B PROTECTED (WHEN COMPLETED) PROTEGÉ (UNE FOIS REMPLI) B

1 lmp:	orter Norne and Address - N	Iom et adresse	de l'importateur			2. Transa	action NO Nº de tra	ansaction				
						3. GST R	egistration NO Nº (de TPS		Business ro d'ent		
						4. Importe Nº de I	er NO. Importateur	5. Office NO N° de bur 0 3 9 5	. 6. Original eau Nº de la	Fransaction NO. transaction original	——— e	7. Y-A M D-J 2016/01/19
9. Sub	10. Broke: / Agent - (Courtier / agent	,				11. Security NO I		:			Page NO Nº de page
MP (Sous												16
en te	éte :						12. Country of Orig Pays d'origine	in 13. Place Lieu d'	of Export exportation	 Tariff Treatmen Traitement tarif 	aire	Date of Decision Date de la décision
0.	1						CN	С	N	02		2021/02/05
							15. Direct Shipmen Date d'expédition	t Date 16 on directe	. Currency Code Code devise	17. Time	Limit - Déla	Facilities and a second
:								15	USD	i		the state of the s
	. "				*							
18.	19 ine			Desc	pription - As R	uled				20	·	Special Authority
Lig 21.	gne	22.	23.	Designat	ion - Selon la 25.	décision 26.	27.	28.		29.	30.	Autorisation spéciale
	Classification No. Nº de classement	Tariff CD CD tarif	Quantily Quantilé	U - M		SIMA C	D Rate of Custom SI Taux de droit de	s duty douane	E.T. Rate Taux T.A.	GST Rate Taux TPS	Va Co	alue for Currency Conversion onversion valeur pour change
51.	Value for Dufy Valeur en douane	32.	Customs Duties Droits de douane	33. SIMA Asse Cotisation of		34.	Excise Tax Taxe d'accise	35.		for Tax pour taxe	36.	GST TPS
18. . 0 (01 :	22.	^{23.} 10452	24. KG 33.	25. IM 013	26. 3	27.	28.	.0	29. 0 5	30.	
			.00		. (0 0		.00				
18.	Duties/Dr											
	19. +000		SIMA/ +000		E		e/Accis	е	GST/	TP S		Total
21.					25.			e	GST/	TPS	30.	Total
31		.00	+000	.00	## N	+0	00.00		GST/		30.	Total
		.00	+000	24.	## N	+0	00.00	28.	GST/			Total
		.00	+000	24.	## N	+0	00.00	28.	GST/		36.	Total
31	19. +000	.00	+000	24.	## N	+0	00.00	28.	GST/	29.	36.	Total
31	19. +000	32	+000	24.	25.	+0 26.	27.	28.	GST/	29.	36.	Total
31	19. +000	32	+000	24.	25.	+0 26. 34.	27.	28. 35. 28.	GST/	29.	36.	Total
31 18.	19. +000	32	+000	24.	25.	+0 26. 34.	27.	28. 35. 28.	GST/	29.	36.	Total
31 18.	19. +000	32	+000	24.	25.	+0 26. 34.	27.	28. 35. 28.	GST/	29.	36.	Total
31 18.	19. +000	32 32 32 32 32 32 32 32 32 32 32 32 32 3	+000	24.	25.	+0 26. 34.	27.	28. 35. 28.	GST/	29.	36.	Total
31 18. 21 ,31.	19. +000	32 32 32 32 32 32 32 32 32 32 32 32 32 3	+000 23.	24. 33.	25.	+0 26. 34. .26.	27.	28.		29.	36.	Total

Canada Border Agence des services Services Agency frontaliers du Canada

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT
DOLLANES CANADA - REL EVÉ DÉTAIL LÉ DE RAJUSTEMENT
PROTECTED (WHEN COMPLETED)
PROTEGE (LINE FOIS REMPL)

B

Importer Name and Address - Nom et adresse de l'importateur							2. Transaction NO Nº de transaction							
						3. GST Reg	istration NO № de 1	TPS 1	Business Numéro d'ent					
						4. Importer f Nº de l'im	portateur	Office NO. 6.0 N° de bureau	Original Transaction NO. № de la transaction origina	7. Y-A M D-J				
9. Sub HDR	10. Broker / Agent - Co	ourtier / agent				1	1. Security NO Nº c	le sécurité		Page NO Nº de page				
Nº di sous	e :									1.7				
en-té	te					1	Country of Origin Pays d'origine	 Place of Exportation Lieu d'exportation 	t 14. Tariff Treatmen ion Traitement tari	t Date of Decision laire Date de la décision				
01	_						CN	CN	02	2021/02/05				
							5. Direct Shipment Di Date d'expédition d 12 1	rrecte - Code o		Limit - Délai				
18. Lin Ligr	19. ne ne			Designat	eription - As F ion - Selon la	décision	****		2	Special Authority Autorisation speciale				
21.	Classification No. N° de classement	22. Tariff CD CD tarif	Quantité	24. U - M	25. VDF Code Code VD	CD LMSI	27. Rate of Customs d Taux de droit de dou	iane Tau	29. Rate GST Rate x T.A. Faux TFS	30 Value for Chrienoy Conversion Conversion valeur pour change				
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	33. SIMA Asse Cotisation d		34.	Excise Tax Taxe d'accise	35.	Vaue for Tax Valeur pour taxe	36 GST TPS				
18. 0 0	19.) 1				,				:2 :2					
21.		22.	^{23.} 10320	24. KG	25. M 01	26. 3	27.	28.	.00 5	š0.				
31.		32.	.00	33.	•	0 0	•	35. 00		36.				
	Duties/Dro	oit s	SIMA/	LMSI	E	xcise	e/Accise	G	ST/TPS	Total				
18.	19. +000			+000.00			00.00							
21.	i	22.	23.	24.	25.	26.	: 27.	28.	:29.	30.				
31.		32.		33.		34.	1	35.		36.				
	· · · · · · · · · · · · · · · · · · ·							-						
18.	19.	***************************************							[2	70.				
21.		22.	23.	24.	25.	26.	27.	28.	.29.	3ù.				
31.		32.		33.		34.	:	35.	Annual compression of success to success to the success of success to	36.				
L														
18.	19.		· · · · · · · · · · · · · · · · ·						12	20.				
21.		22.	23.	24.	25.	26.	27.	28.	29,	.30				
							1	1	ine.	enter de la companya				
31.		32.		33.										
				33.		34.		35.		36				

Canada Border Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B

1. Importer	ı Name and Address - No	m et adresse d	e l'importateur			2. Transa	ction NO Nº de transact	ion	,			-
					[3	. GST Re	gistration NO, - Nº de TP	S		usiness o d'ent:		
					4	l Importe Nº de l'	importateul N ^s	fice NO. ' de bureau 395	6. Original Tran № de la tran	saction NO. saction originale		7. Y-A M D-J 2018/05/11
9. Sub HDR No N° de	10. Broker / Agent - C	ourtier / agent					11. Security NO № de	sécurité				Page NO № de page
sous en-téte	:						12. Country of Origin 13 Pays d'origine	Place of E: Lieu d'expo		Tariff Treatment Traitement tarifai	ire	Date of Decision Date de la décision 2021/02/05
01							CN 15. Direct Shipment Date Date d'expédition dire	16. Cu	rrency Code ode devise	17. Time L	imit - Délai	2021/ 02/ 03
							04 04					
18. Line Ligne	19.			Descr Designatio	iption - As Ru on - Selon la c	uled décision				20.		Special Authority Autorisation spéciale
21.	Classification No.	22. Tariff CD CD tarif	23. Quantity Quantité	24. : U - M		26. SIMA C CD LM	27. D: Rate of Customs dut SI: Taux de droit de doua	28. y ne	E.T. Rate Taux T.A.	29. GST Rate Taux TPS	30. Val Coi	ue for Currency Conversion nversion valeur pour change
31.	value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Asses Cotisation de		34.	Excise Tax Taxe d'accise	35.	Vaue for Valeur pou	Tax ir taxe	36.	GST TPS
18. 00 1	19.									20.		
- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		22	3600	124. K G	25. M 014	26.	. 27.	28.	.00	29. 5	30.	
11		32.	.00		. 0	34.	. (35.			36.	
18	Duties/Dr	oits	SIMA/L +000.		E>	+000.00			GST/T	P S		Total
21.		22.	23.	24.	25.	26.	27.	28.		29.	30.	
31.		32.	33.			34.		35.			36.	
							10 100 00 0000 100					
18.	19.									20	l.	
21.		.22.	23.	24.	25.	26.	27.	28.		29.	30.	
-31.		32.	33.	:		34.		35.			36.	
-												
18.	.19					<u>-</u>				20).	
.21		22.	23.	24.	25.	- 26.	27.	28.		29.	30.	
31		32.	33			34.		35.		1	36.	
						i					<u> </u>	

CASE NUMBER: 2002754 21. 27 28 29 30 31. IS THE FOAM CAMPING MATS, ITEM NUMBER COMPOSED OF NON-CELLULAR PLASTICS (70% PE / IS RECTANGULAR AND MEASURES 180 CENTIMETERS LENGTH BY 50 CENTIMETERS IN WIDTH BY 0.6 CENTIMETER IN 18 19. THICKNESS. IT IS MADE TO BE USED FOR CAMPING. OF THE FOAM CAMPING MAT IS TO PREVENT THE LOSS OF BODY HEAT 21 THIS INTO THE GROUND WHELE SLEEPING IN CAMPING. PS NOT STHE PURPOSE OF A MATTRESS OF HEADING 94.04 WHICH IS TO BE USED 31 AS AS BED OR ON AS BED TO SUPPORT THE BODY SOR TO MAKE IT COMFORTABLE. ACCORDINGLY, THE GOOD AT ISSUE IS NOT CLASSIFIABLE UNDER HEADING 94.04 AS AN ARTICLE OF BEDDING OR A SIMILAR FURNISHING. SOME "CAMPING GOODS" ARE COVERED 18. 19 BY HEADING 63.06. HOWEVER THEY HAVE TO BE MADE UP ARTICLES, ANY TEXTILE FABRIC. THIS IS NOT THE CASE OF THE GOOD AT 21. ISSUE WHICH IS COMPOSEDS OF MON-CELLULAR PLASTICS 29 THE 30. HEADING 39.20 COVERS "OTHER PLATES, SHEETS, FILM, FOIL AND 31 STRIP, OF PLASTICS, NON-CELLULAR AND NOT SREINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS". TO BE CONSIDERED AS A SHEET COVERED BY THIS

PROTECTED (WHEN COMPLETED) B

Services Agency frontaliers du Canada DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT 1. Importer Name and Address - Nom et adresse de l'importateur 2. Transaction NO. - Nº de transaction Business Number 3. GST Registration NO. - Nº de TPS Numéro d'entreprise Original Transaction NO.
 Nº de la transaction originale 7. Y-A M D-J 4 Importer NO. 5. Office NO № de l'importateur 2018/12/19 0395 11. Security NO. - Nº de sécurité Page NO. - Nº de page 9, Sub HDR NO. 10. Broker / Agent - Courtier / agent 2.0 Nº de 14. Tariff Treatment en-téte 12 Country of Origin, 13 Place of Export Pays d'origine Lieu d'exportation Traitement tarifaire Date de la décision 2021/02/05 15. Direct Shipment Date 16. Currency Code 17. Time Limit - Délai Date d'expédition directe Code devise 20 18 Special Authority Autorisation spéciale Description - As Ruled Ligne 21. Value for Currency Conversion VDF Code SIMA CD Rate of Customs duty
CD LMSI Taux de droit de douane GST Bate F.T. Rate . Tanff OD U - Mi Classification No. Quantity Conversion valeur pour change Taux T.A Nº de classement CD tarif Quantité Code VD 31. 32 33 34 35. Vaue for Tax Customs Duties SIMA Assessmen Excise Tax GST Value for Didy Valeur pour taxe Droits de douane Cotisation de LMS Taxe d'accise 18 19 HEADING B LEGAL NOTE 10 2TO CHAPTER 39 REQUIRES THAT THE SGOOD 21 AT ISSUE BE "OF REGULAR GEOMETRIC SHAPE, WHETHER OR NOT PRINTED OR OTHERWISE SURFACE34WORKED, UNCUT OR CUT INTO 21 RECTANGLES (INCLUDING SQUARES) BUT NOT FURTHER WORKED (EVEN IF WHEN SO CUT THEY BECOME ARTICLES READY FOR USE) ". AS THE FOAM CAMPING MAT IS A RELATIVELY THIN RECTANGULAR PIECE OF FOAM (PLASTICS) NOT FURTHER WORKED, IT IS CONSIDERED A 19 SHEET OF PLASTICS COVERED BY HEADING 39.20. AND AS IT IS MADE OF 23 POLYMERS OF ETHYLENE", 2TT IS INCLUDED UNDER TARIFF ITEM 3920.10.00 AS "OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT SEREINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS", "OF POLYMERS OF ETHYLENE". FOR THESE REASONS, THE FOAM CAMPING MAT, ITEM # 3007327, IS 18. 19 CLASSIFIED UNDER TARIFF ITEM 3920.10.00 AS A SHEET OF PORYMERS OF ETHYLENE, IN ACCORDANCE WITH GIR 1 AND 6, CANADIAN RULE 1 OF THE CUSTOMS TARIFF. 36 ROBERT DOYON APPEALS OFFICER SAMOUNTS PAYABLE ARE DUE UPON RECEIPT OF THIS NOTICE, NOTWITHSTANDING ANY REQUEST OR APPEAL, OTHER THAN THAT FOR WHICH SECURITY MAY BE AND HAS BEEN ANY AMOUNT WHICH REMAINS OUTSTANDING AFTER THE SPECIFIED OUE DATE WILL BE SUBJECT TO COLLECTION ACTIONS UNDER THE CUSTOMS ACT, PART V.1 -31COLLECTIONS.

Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED)

Services Agency frontaliers du Canada	DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT PROT	ÉGÉ (UNE FOIS REMPLI) B
1. Importer Name and Address - Nom et adresse de l'importateur	2. Transaction NO. · № de transaction	
	Business N 3.GST Registration NC:-Nº de TPS Numéro d'entre	
	4. Importer NO 5. Office NC. 6. Original Transaction NO. N° de l'importateur N° de bui eau N° de la transaction originale	17. Y-A M D-J
	0395	2018/12/19
9. Sub 10. Broker / Agent - Courtier / agent HDR NO.	11. Security NO Nº de sécurité	Page N⊙ № de page
Nº de sous		21
en-léte	12. Country of Origin 13. Place of Export 14. Tariff Treatment Pays d'origine Lieu d'exportation Trattement tautaire	Date of Decision Date de la décision
		2021/02/05
	15. Direct Shipment Date 16. Currency Code 17. Time Limit Code devise	- Délai

18. Lin Ligr			Description - As Ruled Designation - Selon la décision									0.	Special Authority Autorisation speciale	
21.	Classification No. Nº de classement	22. Tariff CD CD tarif	23. Quantity Quantité		24. U - M	25. VDF Code Code VD		27. Rate of Customs duty Taux de droit de douar		E.T. Pate Taux T.A.	29. GST Rate Taux TPS		Value for Currency Conversion Conversion valeur pour change	
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane		SIMA Assessment Cotisation de LMSI		34.	Excise Tax Taxe d'accise	35.	Vaue f Valeur p	or Tax our taxe		36. GS1 TPS	

19. 18 MEME SI VOUS PRESENTEZ UNE AUTRE DEMANDE OU UN APPEL, TOUS LES SOMMES 21DUES SONT PAWABLES SUR RECEPTION 2DE CET AVIS, A MOINS OU'UNE GARANTIE SOIT DEPOSEE A CET EGARD OU SI UNE GARANTIE A DEJA ETE DEPOSEE. TOUT MONTANT 31QUI DEMEURE IMPAYE APRES LA DATE D'ECHEANCE SPECIFIEE, POURRA FAIRE L'OBJET DE MESURES DE RECOUVREMENT EN VERTU DE LA LOI SUR LES DOUANES, PARTIE V.1 -RECOUVREMENT.

26.

18THIS 19REPRESENTS A DECISION OF THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY UNDER SUBSECTION 60(4) OF THE CUSTOMS ACT.

24.

23.

25.

LA PRESENTE EST UNE DECISION RENDUE PAR LE PRESIDENT DE L'AGENCE 31DES SERVICES ERONTALIERS DU CANADA, EN34APPLICATION 35DU PRAGRAPHE 6036(4) DE LA LOI SUR LES DOUANES.

AN APPEAL OF THIS DECISION MAY BE MADE UNDER SECTION 67 OF THE CUSTOMS 18ACT BY FILING A WRITTEN NOTICE WITH BOTH THE PRESIDENT OF THE 20. CANADA BORDER SERVICES AGENCY AND THE SECRETARY OF THE CANADIAN 21INTERNATIONAL TRABE TRIBUNAL 2WITHIN 90 DAYS FROM THE DATE OF THIS NOTICE. THE CITT MAY, IN EXCEPTIONAL CIRCUMSTANCES, EXTEND 31THIS TIME LIMPT UP TO AN ADDITIONAL YEAR PURSUANT TO SECTION 67.1 36 OF THE CUSTOMS ACT.

EN VERTU DE L'ARTICLE 67 DE LA LOI SUR LES DOUANES, ON PEUT INTERJETER ¹⁸APPED DE CETTE DECISION, EN PRESENTANT UN AVIS ECRIT AU PRESID**en**t de L'AGENCE DES SERVICES FRONTALIERS DU CANADA ET AU SECRETAIRE DU TRIBUNAL 21 CANADIEN DU COMMERCE EXTERIEUR, DANS LES 970 JOURS QUI SUIVENT LA 3 DATE DE CETTE NOTE. LE TCCE PEUT, EN PRESENCE DE CIRCONSTANCES 31EXTRAORDINAIRES, PROROGER CE DELAI D'UNE ANNEE ADDITIONNELLE CONFORMEMENT A L'ARTICLE 67.1 DE LA LOI SUR LES DOUANES.

Canada Border Agence des services CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED) B

: 1, Importer Name a	nd Address - Nom et adress	e de l'importateur			2. Transac	tíon NO Nº de tra	nsaction		,	TTO TEST	(enz.) sie nzam zj.
				į.	3. GST Reg	gistration NO Nº c	de TPS	Num	Business éro d'ent		
					4. Importer Nº de l'in	NO. nportateur	5. Office NO Nº de bu	0. 6. Origina ireau Nº de I	d Transaction NO. la transaction original	e	7. Y-A M D-J
							0395				2018/12/19
9. Sub 10. B HDR NO.	oker / Agent - Courtier / age	nt			:1	11. Security NO N	lº de sécuri	é			Page NO № de page
Nº de sous											22
en-téte						 Country of Origine Pays d'origine 		of Export l'exportation	14. Tariff Treatment Traitement tarif		Date of Decision Date de la décision
i						, -					2021/02/05
:					-	15. Direct Shipmen Date d'expéditio :		6. Currency Coo Code devise	de 17. Time	Limit - Dél	
							<u>'</u>				
18.									20		
Line Ligne			De Design	escription - As Ru nation - Selon la c	uled décision				!		Special Authority Autorisation spéciale
21. Classifica Nº de clas	sement CD tan		24. U - N	25. VDF Code: Code VD	CD LMSI	27. Rate of Custom Taux de droit de d	douane	E.T. Rate Taux T.A.	29. GST Rate Taux TPS	C	alue for Currency Conversion onversion valeur pour change
	32. tor Duty andouane	Customs Duties Droits de douane		sessment n de LMSI	34.	Excise Tax Taxe d'accise	35	Vau	ue for Tax ur pour taxe	36.	GST TPS
				Custon	s Du	ıtie s /					
18. 19				Droits	de	Douane			20		
.21.	22.	23.				ssment/ n de LM	SI 28.		29.	30.	
31	32.		33.	Excise	34. Tax	k/Taxe	d'ac	cise		36.	-
						Total					
19.						IOCAL	parc	Te7	20	l.	
				GST/TF						т	
21.	22.	23.	24.	Total	26.	27.	28.		29.	30.	
;			33.	IOCAI	34.		35			36.	-
:	1			INTERE	ST/J	NTÉRÊT					
				3							
18 19						to Cl u requ			20		
21	22.	23.	.24.	25.	26.	27.	28.		29.	30.	
OR IMME	DIATE ACT	ON: SHOUL	D BE D	IRECTE	D TO	YOUR					
		PARTMENT					T 35			36.	
		ATE: ACHE				RVICE	D E				
DOUANE O	U À VOTRE	COURTIER/	AGENT	EN DOU	JANE				20		
· · · · · · · · · · · · · · · · · · ·		1.00	:01	05		0.7	100				
RÖBERT D		23.	24.	25.	26.	27.	28.		29.	30.	
MONTREAL		ROCESSING		BEC	34.		35			36.	
		AL DES APP			i						

*	Canada Border Agence des services Services Agency frontaliers du Canada	CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT DOUANES CANADA - RELEVÉ DÉTAILLÉ DE RAJUSTEMENT PROTECT	ED (WHEN COMPLETED) B		
1. Importe	r Name and Address - Nom et adresse de l'importateur	2. Transaction NO. · № de transaction			
		Business Nu 3 GST Registration NON° de TPS Numéro d'entrep			
		4. Importer NO. 5. Office NC. 6. Original Transaction NO. N³ de l'importateur N³ de bureau N³ de la transaction originale	7. Y-A M 0+3		
		0395	2018/12/19		
9. Sub HDR N	10. Broker / Agent - Courtier / agent	.11. Security NC Nº de sécurité	: Page NO Nº de pag		
. № de	<u> </u>		23		
sous en-téte		12. Country of Origin 13. Place of Export 14. Ta::ff Treatment Pays d'origine Lieu d'exportation 14. Traitement tarifaire	Date of Decision Date de la décision 2021/02/05		
		15. Direct Shipment Date 16. Currency Code 17. Time Limit - E Date d'expédition directe Code devise	∮lai		

18.	19. Line Ligne		* * * * * * * * * * * * * * * * * * *		cription - As Ru					20	0.	Special Anthority Autorisation spéciale
21.	Classification No. N ^e de classement	22. Tariff CD CD tarif	23. Quantity Quantité	24. U - M	25. VDF Code Code VD		27. Rate of Customs duty Taux de droit de douane	28.	E.T. Rate Taux ^T .A.	29. GST Rate Taux TPS	30.	Value for Currency Conversion Conversion valeur pour change
31.	Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	SIMA Asse Cotisation d	le LMSI	34.	Excise Tax Taxe d'accise	35.		for Tax bour taxe		36. GST - TPS

THE AMOUNT OF THE GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX(HST) APPLICABLE TO THIS ADJUSTMENT MAY BE RECOVERED IN THE FOLLOWING MANNER:

- (A) CLAIMANTS WHO ARE NOT REGISTERED FOR THE GST/HST: A REBATE CHEQUE FOR THE APPLICABLE AMOUNT OF GST/HST WILL BE AUTOMATICALLY SENT TO YOU.
- (B) CLAIMANTS REGISTERED FOR: THE GST/HST: THE GST/HST MAY BE CLAIMED SAS AN INPUT TAX CREDIT (ITC) ON YOUR NEXT GST/HST RETURN. ALTERNATIVELY, THE GENERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX(GST)/HARMONIZED SALES TAX(HST) (FORM GST 189) MAY BE FILED BY YOU WITH CANADA REVENUE AGENCY AS LONG AS AN ITC HAS NOT BEEN CLAIMED FOR THIS AMOUNT. PLEASE ENCLOSE THIS DETAILED ADJUSTMENT STATEMENT AND SUPPORTING DOCUMENTS WITH YOUR APPLICATION. IF A REBATE HAS BEEN PAID TO YOU FOR AN AMOUNT WHICH HAS BEEN CLAIMED AS AN ITC, THE AMOUNT SHOULD BE RETURNED TO CANADA BORDER SERVICES AGENCY. 31 32 :33 34

35

A BALANCE OF LESS THAN \$2.00 OF GST/HST WILL NOT BE REFUNDED/REBATED.

LE MONTANT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS)/TAXE DE VENTE HARMONISEE (TVH) APPLICABLE A CE RAJUSTEMENT PEUT ETRE RECOUVERT DE LA MANIERE SUIVANTE :

25.

(A) LES DEMANDEURS QUI NE SONT PAS INSCRITS AUX FINS DE LA TPS/TVH : UN CHEQUE DE REMBOURSEMENTE POUR LE MONTANT APPLICABLE DE TPS/TVH VOUS SERA AUTOMATIQUEMENT ENVOYE.

26

(B) LES DEMANDEURS QUI SONT INSCRITS AUX FINS DE LA TPS/TVH : LA TPS/TVH PEUT ETRE DEMANDEE COMME UN CREDIT DE TAXE SUR LES INTRANTS (CTI) SUR VOTRE PROCHAINE DECLARATION DE TPS/TVH. SINON, VOUS POUVEZ PRODUIRE AUPRES DE L'AGENCE DU REVENU DU CANADA LA DEMANDE GENERALE DE REMBOURSEMENT DE LA TAXE SUR LES PRODUITS ET SERVICES (TPS) FTAXES DE VENTE HARMONISEE (TVH) (FORMUMAIRE GST 189) POURVU QU'UN CREDIT DE TAXE SUR LES INTRANTS (CTI) N'AIT PAS ETE DEMANDE POUR CE MONTANT. VEUILLEZ JOINDRE CE RELEVE DETAILLE DE RAJUSTEMENT AINST QUE LES DOCUMENTS A L'APPUI DE VOTRE DEMANDE. SI VOUS AVEZ RECU UN REMBOURSEMENT POUR UN MONTANT QUI A ETE DEMANDE COMME UN CTI, LE MONTANT DOIT ETRE REMIS À L'AGENCE DES SERVICES FRONTALIERS DU CANADA.

Canadä

22.

Agence des services

CANADA CUSTOMS - DETAILED ADJUSTMENT STATEMENT PROTECTED (WHEN COMPLETED) B

Services Ag Importer Name and Address No.			nau	a DOUA			tion NO Nº de transactio		AJUS I EN	ENI L	ROTEGE	(UNE FOIS REMPLI);
	511 V. Call 9999	The particular of the particul				z. manoas	torrive. It de transcare		4			
5						3. GST Reg	gistration NO Nº de TPS					
						4. Importer	NO. 5. Offic	e NO. 6. de bureau	Original Tran	saction NO. saction original		7. Y-A M D-J
						iv de ili	inportateur in- o	e pureau	N-ue ia trai	saction original	•	
9. Sub 10. Broker / Agent - C HDR NO Nº de	curtier / agent	and the the state of the state				1	11, Security NO № de sé	ścurité				Page NO Nº de page
sous en-tete						i 1	12. Country of Origin 13. F	Place of Expo	ort 14.	Fariff Treatmen		Date of Decision
							Pays d'origine L	ieu d'exporta	tion i	Traitement tarif	aire	Date de la décision
						1	15. Direct Shipment Date Date d'expédition direct	16. Currer	ncy Code devise	17. Time	Limit - Déla	i i
e e e e e e e e e e e e e e e e e e e						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
18. 19. Line					iption - As Rı					20		Special Authority
Ligne	22.	23.		Designation	on - Selon la d	décision	27.	28.		29.	30	Special Authority Autorisation spéciale
Classification No. Nº de classement	Tariff CD CD tarif	Quantity Quantité		U - M	VDF Code Code VD		27. Rate of Customs duty Taux de droit de douane	1	. Rate ıx T.A.	GST Rate Taux TPS		alue for Currency Conversion onversion valeur pour change
Value for Duty Valeur en douane	32.	Customs Duties Droits de douane	33.	SIMA Assess Cotisation de	sment LMSI	34.	Excise Tax Taxe d'accise	35.	Vaue for Valeur pou	Tax r taxe	36.	GST TPS
	******					. !		_1				
18. 19.										20	 I.	
21.	22.	23.		24.	25.	26.	27.	28.		29.	30.	
31	32		33.	·		34.		35.			36.	i
18	* **									20		
21	22	23.		24.	25.	26.	27.	28.		29.	30.	
31.	32.		33.			34.		35.			36.	
19.			=							20		
21.	22.	23.		24.	25.	26.	27.	28.		29.	30.	
31.	32.		33.			34.		35.			36.	
. –												
18. 19.										20	·	
21	22.	23.		24.	25.	26.	27.	28.		29.	30.	
31	32.		33.		<u> </u>	34.		35.			36.	
						υ τ.					1	